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Annual Survey of Corporate Contributions, 1985 Edition

(An Analysis of Survey Data for the Calendar Year 1983)

by Linda Cardillo Platzer

A Research Report from The Conference Board

Contents

page

WHY THIS REPORT vi

1. THE EFFECTS OF RECOVERY 1
   - Noncash Giving and Corporate-Assistance Expenditures 2
     - Forms of Charitable Giving 2
     - Corporate-Assistance Expenditures 2
   - The Outlook for 1984 4

2. THE CORPORATE CONTRIBUTIONS BUDGET: A SLOWDOWN IN GROWTH 5
   - Foundation Giving 5
   - Industry Patterns of Profits and Contributions 7
   - Companies with Losses in 1983 8
   - Major Donors 8
     - Social Expenditures 8
     - Cash Giving 8
   - 1983 Ratios: Quartiles for Key Groups 8
   - Employee Size and Contributions 9
   - Overseas Giving 9

3. A REALIGNMENT OF THE CORPORATE CONTRIBUTIONS BUDGET 10
   - Health and Human Services 10
   - Education 12
   - Culture and the Arts 12
   - Civic and Community Activities 12
   - Other Activities 13
   - Giving to Special Groups 13

APPENDIX: SAMPLE AND METHODOLOGY 35
   - Sample 35
   - Survey Administration 35
   - Respondent Profile 35

TABLES

1. Corporate Contributions and Corporate Income Before and After Taxes 15
2. Contributions as a Percent of Pretax Income, Quartiles, 1977-1983 16
3. Structure of Corporate Contributions, 1981 to 1983 16

4. Relationship of Foundation Payouts to Pay-ins, 1981 to 1983 16
5. Flow of Funds Into and Out of Company Foundations, 1981 to 1983 16
6. Contributions as a Percent of Pretax Income, 1983—Companies Grouped by Rate of Giving 17
7A. Contributions as a Percent of U.S. Pretax Income, 1983—Companies Grouped by Industry Class 18
7B. Contributions as a Percent of Worldwide Pretax Income, 1983—Companies Grouped by Industry Class 19
8A. Charitable Contributions of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1983 20
8B. Corporate Social Expenditure of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1983 22
9A. Contributions as a Percent of U.S. Pretax Income, 1983—Companies Grouped by Dollar Size of Program 24
9B. Contributions as a Percent of Worldwide Pretax Income, 1983—Companies Grouped by Dollar Size of Program 24
10A. Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1983—Companies Grouped by Size of U.S. Income 25
10B. Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1983—Companies Grouped by Size of Worldwide Income 25
11A. Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1983—Companies Grouped by Industry Class 26
11B. Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1983—Companies Grouped by Industry Class 26
12A. Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1983—Companies Grouped by Size of U.S. Assets 27
12B. Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1983—Companies Grouped by Size of Worldwide Assets 27
13A. Contributions by Manufacturing Companies as a Percent of U.S. Pretax Income, 1983—Companies Grouped by Number of U.S. Employees 28
13B. Contributions by Manufacturing Companies as a Percent of Worldwide Pretax Income, 1983—Companies Grouped by Number of Worldwide Employees 28
13C. Contributions by Nonmanufacturing Companies as a Percent of U.S. Pretax Income, 1983—Companies Grouped by Number of U.S. Employees 29
13D. Contributions by Nonmanufacturing Companies as a Percent of Worldwide Pretax Income, 1983—Companies Grouped by Number of Worldwide Employees 29
14. Comparison of Corporate Contributions, 1983 and 1982 29
15. Beneficiaries of Company Support, 1983—Quartiles for Companies Grouped by Dollar Size of Program 30
16. Beneficiaries of Company Support, 1983—Quartiles for Companies Grouped by Industry Class 30
17. Beneficiaries of Company Support, 1983—Companies Grouped by Industry Class 32
18. Level of Support for Special Groups, 1983 33
19A. Level of Support for Minorities, 1983 33
19B. Level of Support for Women, 1983 33
19C. Level of Support for Youth, 1983 34
19D. Level of Support for the Elderly, 1983 34

APPENDIX TABLES

A-1 Profile of Participating Companies by Size of Contributions Program, 1982 and 1983 36
A-2 Survey Participants—Grouped by Worldwide Sales, 1983 36

A-3 Survey Participants in Banking, Insurance, Telephone, Gas and Electric Utilities—Grouped by Worldwide Assets, 1983 36
A-4 Comparison of Manufacturing Companies in 1983 Survey with Those in the *Fortune* 500 List 37
A-5 Comparison of Nonmanufacturing Companies in 1983 Survey with Those in the *Fortune* Service 500 List 37

CHARTS

1. Corporate Contributions and Corporate Income Before Taxes in Current and Constant Dollars, 1972 to 1983 1
2. Percent Change in Contributions and Worldwide Pretax Income, 1982 and 1983 5
3. Contributions per U.S. Employee, 1983 9
4. Distribution of the Contributions Dollar, 1982 and 1983 11

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Why This Report

Charitable giving continues to play a well-established role in the social activity of U.S. corporations. In 1983, contributions made by all U.S. corporations to nonprofit organizations kept pace with inflation. While this represents a smaller rate of growth than that reported in the early 1980's, it nevertheless indicates an ongoing and visible presence in the philanthropic community.

These corporate contributions take a variety of forms. As first noted in The Conference Board's last Annual Survey of Corporate Contributions, and confirmed by data received for this report, noncash charitable contributions now have an important place in the corporate response to community needs. While dollars have traditionally been the answer to requests for assistance and support, corporate managements are also recognizing that other corporate resources—especially gifts of product or equipment—can be marshaled as well.

And programs are also changing. Managers seek information on corporate assistance activities—such as loans of personnel, use of corporate facilities and the like—to extend the corporation's reach in fulfilling social responsibilities. Toward that end, The Conference Board is continuing efforts, through its surveys, to define and measure such corporate assistance activities.

By virtue of its annual collection of data on contributions, The Conference Board has been able to report on subtle shifts in corporate giving. In 1983, for example, corporations appear to have changed significantly where they direct their dollars. Contributions to civic and community activities—one of the areas most affected by federal budget cutbacks—grew over 3 points to reach nearly 15 percent of total corporate contributions. This represents the first sign of corporate adjustment to government funding activity.

In assessing developments in corporate contributions, The Conference Board depends on the cooperation and efforts of those companies that participate in this survey. We appreciate their continued support in providing this information.

JAMES T. MILLS
President

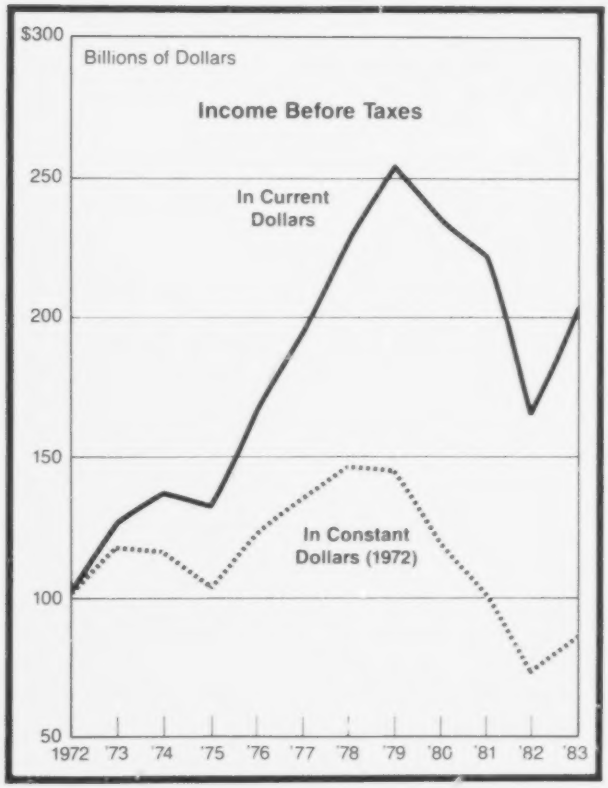
Chapter 1

The Effects of Recovery

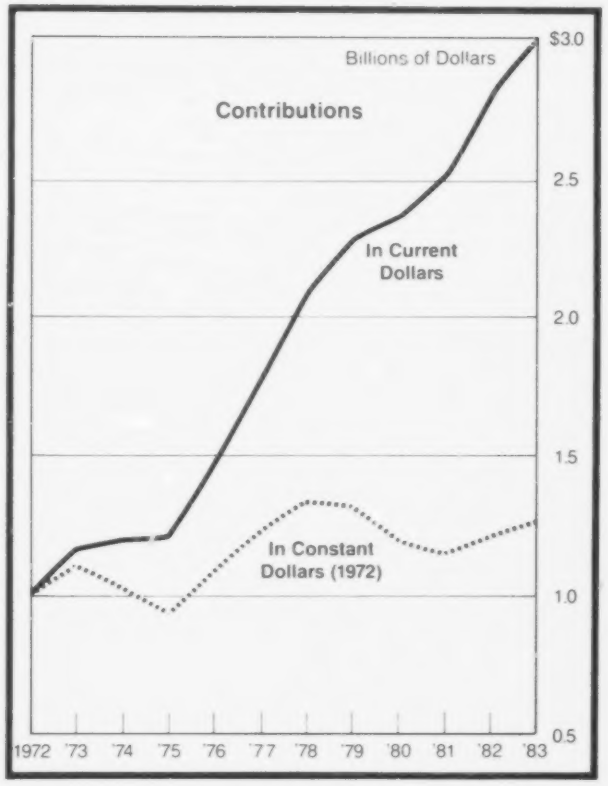
1983 WAS A GOOD YEAR for U.S. corporations. After three years of declining profits, they reported an increase of nearly 23 percent in income from $165.5 billion in 1982 to $203.2 billion in 1983. (See Table 1 on page 15.) However, charitable contributions did not keep pace with this growth in profits. The Council for Financial Aid to Education estimates that charitable giving by all U.S. corporations amounted to $3 billion in 1983, a 7 percent increase over the $2.8 billion given in 1982. Measured in constant (1972) dollars, the difference between profits and contributions is equally dramatic: corporate income grew 19 percent—from $71.9 billion in 1982 to $85.6 billion in 1983—while giving increased 4 percent, from $1.22 billion to $1.26 billion (Chart 1).

Chart 1

Corporate Contributions and Corporate Income Before Taxes in Current and Constant Dollars, 1972 to 1983



Source: U.S. Department of Commerce



Source: Internal Revenue Service. 1982 and 1983 estimate by Council for Financial Aid to Education

Summary of Charitable Contributions Expenditures
(millions of dollars)

Description	Company Foundation Sum	Company Foundation Percent	Direct Giving Program Sum	Direct Giving Program Percent	Total Sum	Total Percent
Cash	$509.14 (239)	99.87	$599.95 (402)	81.19	$1,109.09 (446)	88.82
Securities	0.05 (1)	0.01	4.60 (12)	0.62	4.64 (13)	0.37
Company Product	0.00 (0)	0.00	74.61 (79)	10.10	74.61 (79)	5.97
Property other than product	0.63 (2)	0.12	59.76 (83)	8.09	60.39 (85)	4.84
Total	$509.82 (239)	100.00	$738.92 (406)	100.00	$1,248.73 (447)	100.00

(Numbers in parentheses are counts of non-zero answers.)

Noncash Giving and Corporate-Assistance Expenditures

With its 1982 Annual Survey, The Conference Board instituted changes in its survey questionnaire, collecting data for two new measures of corporate giving. One change expanded the reporting on *charitable* contributions—those that corporations take as charitable deductions under federal income-tax rules. Survey participants were asked to distinguish between cash and noncash components—e.g., securities; company product; and other property, such as buildings, land and equipment.

In addition, survey respondents were asked to provide data for what had previously been considered "nontraditional" forms of giving (now grouped under the heading "corporate-assistance" expenditures)—practices such as loaning company personnel to nonprofit organizations, allowing nonprofit groups to use company space or office equipment, or making loans to these groups at lower-than-market rates. Since these expenditures do not qualify as charitable deductions under federal tax regulations, they had fallen outside the scope of previous surveys of corporate contributions. But in recent years, The Conference Board has noted an increased interest in these forms of giving, especially among companies looking for innovative ways to stretch scarce resources.

Working with the members of its Contributions Council, The Conference Board developed a definition for corporate-assistance expenditures and identified six major categories into which they fall. For the purposes of the Annual Survey, corporate assistance expenditures are defined as "business expense disbursements, grants or other items that are given to assist social, charitable or other groups to promote the well-being of our society."

The 1983 Survey adopted the format for the collection of data that was begun in 1982. Thus, this report provides expanded information on the form of charitable contributions (distinguishing between cash and noncash components), as well as data on six categories of corporate-assistance expenditures that are included in the contributions programs of corporate donors. (See box on page 3.)

Forms of Charitable Giving

The proportions of corporate contributions budgets devoted to cash and noncash gifts were essentially unchanged from 1982 levels. Noncash contributions remain an important factor in corporate charitable giving, accounting (as they did in 1982) for 11 percent of total contributions. (See box above.) There were some shifts in the relative importance of each of the categories of noncash contributions (gifts of company products; securities; and other property) as well as substantial changes in the dollar value of those contributions.

Gifts of company product dropped from 8 percent to 6 percent of total contributions, while gifts of other property increased from 3 percent to nearly 5 percent. The dollar value reported for company products was 22 percent lower than it had been in 1982, and the number of companies reporting such gifts was down by nearly a quarter. At the same time, other property donations increased by 72 percent with 15 percent fewer companies reporting.

The differences may be attributable, in part, to one-time-only gifts of a sizeable amount. In 1982, for example, computer manufacturers made major donations of computers to educational institutions; and in 1983, several companies gave buildings or land to nonprofit organizations. Twelve of the seventy-nine companies reporting gifts of company products gave over $1 million; two companies gave over $10 million. Ten of the eighty-five companies donating other property gave over $1 million, with two over $10 million. No gifts of securities were over $1 million.

Donations of cash, however, are still the predominant mode of giving. Cash gifts amounted to 89 percent of total charitable contributions, with a median gift of $796,000—compared to a median of $216,000 for securities; $100,000 for company product; and $27,000 for other property.

Corporate-Assistance Expenditures

In 1983, approximately 40 percent of survey participants were able to provide data on their corporate-assistance expenditures. In many cases, however, the data collected con-

Summary of Corporate-Assistance Expenditures—Matched Cases, 1982-1983

Description	Number of Companies Reporting	Sum 1982	Sum 1983	Median 1982	Median 1983
Cash Disbursements to 501(C) (3) Organizations Not Reported as Charitable Contributions	66	$ 52,331,199	$ 35,850,814	$ 55,975	$ 74,538
Loan of Company Personnel	36	17,958,021	20,291,248	100,000	120,750
Donations of Product and Property Not Reported as Charitable Contributions	35	64,730,151	28,984,036	25,308	29,910
Use of Corporate Facilities or Services	31	2,401,446	2,369,601	10,004	12,000
Loans at Below-Market Yields	10	4,979,119	3,744,700	41,000	30,650
Administrative Cost for Contributions Function	85	23,114,318	25,698,026	97,945	100,013
Total	131	$185,362,802*	$151,504,609*	$185,000	$220,811

*Totals represent the total corporate assistance expenditures reported by companies participating in both 1982 and 1982; they are not the sums of the individual categories.

sisted of estimates rather than actual expenditures. Companies apparently have corporate-assistance programs in place, but many have not yet developed systems for monitoring them. Recognition of the corporate-assistance activity, as part of a corporation's total social investment, is growing—but it will probably be several years before an accurate assessment can be made of the magnitude and direction of such expenditures.

The 208 companies responding to this section of the survey reported a total of $168 million in corporate-assistance expenditures, which represents 23 percent of their total charitable contributions in 1983. (This is a drop from 1982, when corporate-assistance expenditures amounted to nearly a third of the charitable contributions reported by participating companies.) The median value of corporate-assistance expenditures as a percent of charitable contributions was 11.6 percent.

Expenditures of over $1 million were reported by 34 companies; the largest of these was $23.5 million. The median dollar value of corporate-assistance expenditures for all 208 companies was $104,000. The median dollar value of the charitable contributions made by those companies was $1 million (compared to a median of $812,000 for all companies participating in the survey).

In order to identify any changes that may be occurring in corporate-assistance practices, data from companies that reported in both 1982 and 1983 were matched and compared. Expenditures made by the 131 companies reporting in both 1982 and 1983 appear in the box above. Total corporate-assistance expenditures for these companies fell 18 percent. Expenditures within four of the six categories also decreased, with increases shown only in the categories of loans of company personnel and administrative costs. The biggest change—a drop of 55 percent—occurred in the value of donated product and property not taken as charitable deductions. Like charitable donations of this type, this category is a volatile one—fluctuating from year to year because such donations are generally one-time-only gifts.

Despite the decrease in expenditures overall, however, the median dollar value of donations (a more useful measure of activity) increased in all categories except loans at below-market yield. The median for total expenditures rose 19 percent, from $185,000 to $220,811. Cash disbursements to 501(C)(3) organizations showed the largest gain, with an increase of 33 percent in the median expenditure. The smallest increase—2 percent—was in the category allocated for the cost of administering the contributions function.

Among the 130 companies reporting administrative costs in 1983, the median cost was $69,000. Administrative costs expressed as a percentage of total charitable contributions had a median value of 4.7 percent for all companies. When grouped by the size of their contributions budgets, companies with programs under $5 million had relatively close medians. (See table below.) The range of administrative costs as a percentage of contributions for all programs, however, is rather broad (from 0.25 percent to 46.0 percent)—suggesting effects by factors other than the size of the program to be managed.

Budget Size	Number of Companies	Administrative Cost as a Percent of Contributions Budget (Median)
Under $500,000	33	5.2
$500,000—$1 million	19	5.6
$1 million—$5 million	46	5.0
Over $5 million	32	4.2
Total	130	4.7

The Outlook for 1984

Despite the economic recovery experienced by many industries during 1983, it is apparent that healthy profits do not immediately translate into major increases in contributions budgets. Survey participants are anticipating a median increase of less than 8 percent for their 1984 expenditures. Although this estimate is a more optimistic one than participants predicted for their 1983 budgets, it is still well below the actual median growth rate of over 11 percent between 1982 and 1983. The median dollar value for 1984 expenditures is estimated at $950,000.

Recognizing that the growth pace of the last few years may be slowing down, many corporate givers are seeking creative ways to stretch their resources—especially in the areas of establishing program goals and focusing giving in ways that have the most impact.

1983 Expenditures	*Number of Companies*	*Median Percent Increase in 1983 Budget*
Under $500,000	151	6.3%[a]
$500,000—$1 million	87	9.9 [a]
$1 million—$5 million	131	7.8 [a]
$5 million and over	57	7.8 [a]
Total	426	7.7 [a]

[a]Median for each group.

Chapter 2

The Corporate Contributions Budget: A Slowdown in Growth

CHANGES IN CONTRIBUTIONS budgets tend to lag behind alterations in corporate profits. The effects of the 1980 recession, for example, are only now beginning to show up in slower growth for contributions budgets. Since 1975, The Conference Board has been monitoring the overall percentage change in giving by companies participating in its contributions survey. This is done by observing the changes within a matched group of firms that have participated in two consecutive surveys. During the period 1977 through 1982, corporate contributions increased at a faster rate than did worldwide profits for these matched companies. For example, contributions grew by over 20 percent in 1982, despite a decline in pretax income of 13 percent for this group of firms. But in 1983, the 304 companies participating in both the 1982 and 1983 surveys reported an increase in contributions of 12.5 percent compared to a profit increase of 14.4 percent. (See Chart 2.)

As a result of both increasing profits and a reduced growth rate in corporate giving, the median ratios of contributions to pretax income have dropped slightly to 1.12 percent of U.S. and 0.94 percent of worldwide pretax income (Table 2). However, even with this drop, the medians are significantly higher than they were five years ago.

In this survey, The Conference Board measured the corporate contributions of 503 companies. These firms contributed a total of $1.4 billion, which represents 46% of the estimated $3 billion given by all U.S. corporations.

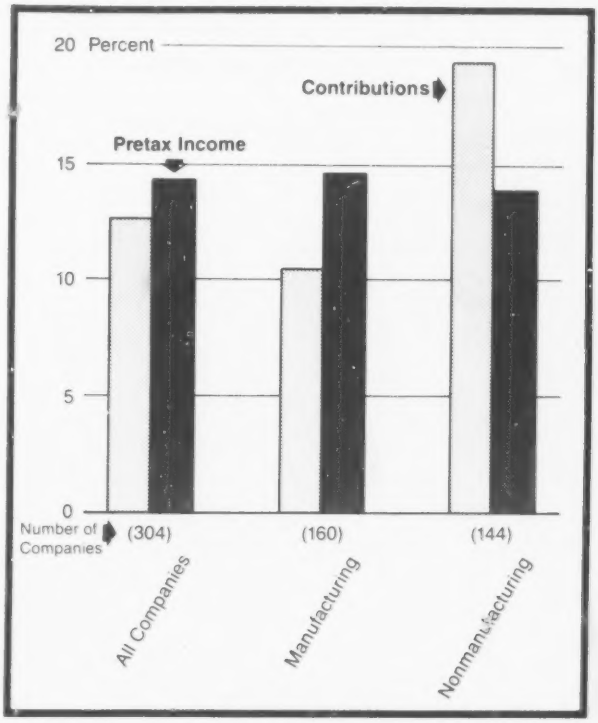
Foundation Giving

The role of company foundations continues to be an important one in maintaining giving levels—although less so than in previous years. The 270 corporate foundations reporting disbursements in 1983 represented 54 percent of survey participants and provided 40 percent of total giving. This is a decrease from the levels of the previous four years, when foundations consistently accounted for 42 to 43 percent of total giving.

During the same period, foundations made contributions well in excess of the grants they received from their corporations. Payouts exceeded payins by 45 percent by 1982. But in 1983, the gap between money paid out by foundations and that taken in began to close, with payouts 27 percent greater

Chart 2

Percent Change in Contributions and Worldwide Pretax Income, 1982 and 1983*



*This chart provides domestic contributions in relation to consolidated (worldwide) profits for companies participating in both survey years. The number of matched companies supplying domestic profit data is too small to derive meaningful patterns.

Terms and Concepts Used in This Report

Two major formats for reporting contributions are used throughout this report. The first is a ratio, with contributions divided by such characteristics as pretax income and number of employees. The second format is a percentage distribution, with contributions dollars apportioned among major beneficiary groups such as health and human services, education, culture and art, civic and community. In order to interpret these data correctly, it is important to understand the following:

Worldwide and "U.S.-Only" Data

Respondents to the questionnaire were asked to provide both worldwide and "U.S.-only" data on sales, assets, income before taxes, and number of employees. The worldwide data are the figures reported by corporations in their consolidated financial statements. The "U.S.-only" financial data reflect sales, assets and pretax income derived solely from U.S. operations. The employee-size data reflect only those workers employed in the United States. For those companies that are not multinational (about 43 percent of the sample), "worldwide" and "U.S.-only" data are identical.

While the worldwide data are consistent with tabulated statistics on the corporate sector as reported by various U.S. government agencies, it should be noted that there are no comparable "U.S.-only" figures. U.S. data have customarily been included in this series of Conference Board reports, however, in order to facilitate comparison with the contributions figures, which reflect giving only to domestic or U.S.-based beneficiaries. (Overseas giving is discussed on page 9.)

Contributions

Corporate contributions and gifts reported to the IRS normally include gifts of property as well as gifts of cash, and the survey questionnaire specifically asked respondents to include the dollar value of gifts of property reported as contributions on the company's income tax return. However, there are two major differences between the contributions figures derived from Internal Revenue Service (IRS) sources and those reported in this study. While both sets of figures include direct giving by corporations, the first difference lies in the treatment of dollars going *into* and *out of* corporate foundations within a given year.

The IRS figures reflect dollars given by a corporation to its foundation, while the survey figures reflect dollars donated by corporate foundations to eligible beneficiaries. This is in keeping with study objectives to measure the flow of dollars actually reaching beneficiaries in any calendar year. Dollars given to the foundation are not necessarily expended within the same year. (See page 7.)

The second major difference between the IRS and the survey figures is the fact that the IRS data reflect the total universe of approximately two million corporations that file tax returns, while the survey data are compiled from a sample of these firms that is weighted toward larger companies.

Corporate Assistance

Expenditures for six categories of items that are given to assist social, charitable or other groups to promote the well-being of society, but are *not* taken as a charitable deduction by corporations. These include cash grants given to tax-exempt, 501 (c) (3) organizations that are not reported as contributions; loans of company personnel; donations of products, equipment and property charged to business expense; loans, deposits and investments for social purposes at below-market rates of return; loans of company facilities and services at no charge or below cost; and the direct costs the company incurs in administering the contributions function.

Corporate Social Expenditure

The sum of charitable contributions and corporate-assistance expenditures, this figure appears only in Table 8B. It represents an attempt at estimating a total for social involvement by major corporations.

Ratios

It is common practice in the contributions field to speak both of the 5-percent limit on giving, and of setting a "5-percent" target. Since 1936, the Internal Revenue Code has allowed corporations to deduct contributions to charitable organizations up to a maximum of 5 percent of the corporation's *taxable* income with a five-year carry forward. Under the Economic Recovery Tax Act of 1981, this limit was raised to 10 percent. Because taxable income is a closely held figure, it is not possible to collect it from corporations for use in this report. Instead, the ratio is calculated on pretax income.

Major Categories of Organizations

The problem of classifying and defining the five major areas of corporate support and their subcategories is a continuing one. Classification into categories is made on the basis of the major program objective or organizational goal of the *donee* group. The five major categories of organization used in this survey—health and human services, education, culture and the arts, civic and community, and "other"—include all grant formats: matching gifts, operating support, program support, and capital support. (For more detail on categories, see box on page 11.)

than the funds paid in (Table 4). This narrowing of the difference between payouts and payins was the result of a buildup of foundation reserves by their corporations. Historically, periods of economic recovery have been marked by increases in the grants made to corporate foundations. During profitable years, corporations build up their foundation's reserves against those years when profits are lower or losses occur. In 1983, grants to company foundations increased by over 20 percent, compared to an increase of about 1 percent in 1982. Overall, however, the percentage of company foundations paying out more than they took in continued to climb, from 67 percent in 1982 to 69 percent in 1983.

For the 248 company foundations providing data, year-end assets amounted to $1.75 billion, representing 3.3 times the amount those foundations disbursed in 1983—compared to 3.5 times in 1982. The median value of assets at the end of 1983 was approximately $2 million, and the median foundation giving totaled $737,000. The number of companies reporting the establishment of new foundations was down significantly to 5 in 1982 and 1 in the beginning of 1983, compared to 28 in 1979-early 1980.

Industry Patterns of Profits and Contributions

Manufacturing Industries. Manufacturing companies, on the whole, reported increases in contributions budgets that just kept pace with their profits, resulting in increases of 24 percent over 1982 levels for both pretax income and total contributions. But the overall figure belies the very diverse experiences of individual industries. Companies in the chemical; electrical machinery and equipment; food, beverage and tobacco; and primary metal industries all reported profit increases ranging from as low as 14 to as much as 300 percent and, overall, concomitant increases in contributions that were at least 20 percent greater than the growth in profits.

Fabricated metal products; rubber and plastics; stone, clay and glass; textiles and apparel; and transportation equipment—another group of industries experiencing significant profit recovery—also made sizeable increases in contributions (ranging from 2 to 113 percent). Companies in the pharmaceutical and printing and publishing industries, on the other hand, reported reductions in contributions despite income growth. Of those industries showing profit declines, nonelectrical machinery and mining also reduced contributions, but the petroleum and gas industry increased giving by 1 percent despite a 19 percent decrease in pretax income.

The median ratio for contributions as a percent of U.S. pretax income for manufacturing companies as a whole fell from 1.37 in 1982 to 1.24 in 1983. Only two individual industries showed increases in the median ratio between 1982 and 1983: The median for electrical machinery and equipment rose from 0.94 percent to 1.19 percent, and for petroleum and gas from 0.82 to 1.50. Median ratios based on worldwide income also moved downward, from 1.05 to 0.96 for manufacturing companies as a whole, and for seven out of twelve individual manufacturing industries.

Service Industries. Four out of nine nonmanufacturing industries included in the survey reported lower profits than in 1982, which contributed to the 1 percent decline in U.S. pretax income for service firms. However, total contributions for these companies were up 10 percent over 1982. Companies in the insurance and telecommunications industries either maintained contributions levels or increased them substantially despite declining profits. Increases in giving that equalled or exceeded income growth were reported by financial services; retail and wholesale trade; and utilities. The transportation industry also increased their contributions levels, but at a rate lower than their profits gain. Business services and engineering and construction firms showed reduced contributions expenditures as well as reduced income. Banking stood out in that it was the only portion of the service sector to report higher profits (up 14 percent from 1982) and lower contributions (8 percent less in 1983).[1]

The median ratio of contributions as a percentage of U.S. pretax income for all nonmanufacturing companies climbed to 0.99 percent from 0.88 in 1982, and medians for each industry within the sector also rose. The worldwide median for this group increased to 0.92—from 0.88—with increases also in five out of the six industries for which comparisons were available.

Noncash Giving. Thirteen percent of the charitable contributions reported by manufacturing companies were in the form of noncash gifts—valued at nearly $128 million. For the chemicals and pharmaceuticals industries, noncash giving has become an important component of their programs, representing nearly a third of their total contributions.

Fifty-eight percent of noncash gifts made by manufacturers were in the form of company products. Seventy-three companies reported product donations totalling $74.2 million, with the median donation at $105,000. Companies in the electrical machinery and equipment (particularly computer firms); chemicals; pharmaceuticals; and food, beverage and tobacco industries continued to lead in product giving, with donations by two-thirds of the companies reporting representing 97 percent of the total dollar value reported.

Over 40 percent of manufacturers' noncash giving was in donations of property other than company products—gifts such as equipment, buildings or land. A total of $52.4 million was contributed by 49 companies. The chemicals and petroleum and gas industries dominated in this practice. The median gift of property other than product was $75,000.

Noncash giving is a much smaller part of the charitable giving of nonmanufacturers. In 1983, companies in the service sector reported noncash gifts of $12 million, or 4 percent of their total contributions. Two-thirds of these gifts were property other than product or services, with 36 companies reporting such donations. While over $6 million in

[1] This may be due to differences in the data requested from banks in 1983 and 1982 because of financial reporting changes mandated by the SEC. Starting in 1983, bank income figures reflect securities gains and losses; 1982 figures represent income before securities transactions.

property was donated by two companies, the median value for such gifts was $16,000. Gifts of securities, a new category in the section of the survey covering noncash gifts, accounted for nearly 30 percent of nonmanufacturers' donations. Insurance companies, banks, and utilities reported making sizable gifts of securities, with the median donation at $250,000.

Corporate Assistance. Corporate-assistance expenditures were reported by 41 percent of the manufacturing companies and 42 percent of the nonmanufacturing. Over half of the paper; petroleum and gas; stone, clay and glass; transportation equipment; insurance; and telecommunications companies made some form of corporate-assistance donation. The total value of manufacturers' expenditures was $125.5 million, with a median value of $163,000. The leading industries were petroleum and gas ($45 million); electrical machinery and equipment ($40 million); food, beverage and tobacco ($13 million); and chemicals ($7 million).

Nonmanufacturing companies reported a total of $42.5 million for this type of giving; and the median value of their expenditures was $73,500. The largest total amounts were reported by the insurance industry ($13 million); banking ($9 million); and utilities ($8.6 million). The median ratio of corporate-assistance expenditures to total contributions was 11.6 percent for all companies. In two industries, however, median ratios were much higher—pharmaceuticals had a median of 21.7 percent and banking had 17.6 percent.

Companies with Losses in 1983

Companies with income losses were not included in the tables in this report that use contributions-to-income ratios. Thirty-two companies, on a worldwide basis, had income losses in 1983, one-third fewer than in 1982. The hardest hit continue to be manufacturers, primarily nonelectrical machinery, primary metals, and transportation equipment companies. Among nonmanufacturers, insurance companies and banks reported the most losses.

In spite of such losses, however, total contributions for these 32 companies reached $43.9 million. Of the total, $41.4 million represent the expenditures of 26 manufacturers and $2.5 million that of 6 nonmanufacturers. Eleven companies (all manufacturers) reported budgets of over $1 million, and 8 of the 9 companies with the greatest losses (over $100 million) made donations in excess of $500,000. The median expenditure for all companies reporting losses was $499,000, down 22 percent from 1982.

Major Donors

The top 75 companies participating in the 1983 survey donated a total of $976 million, nearly 13 percent more than the major donors in 1982 (Table 8A). Giving by these leading contributors represents more than 70 percent of the $1.4 billion reported by all 503 participants, up from two-thirds of the total in 1982.

The top-ranked company gave $63.4 million in 1983, compared to $51.8 million for the company in that spot in 1982 and $31.2 million in 1979—an increase of more than double in five years in the amount contributed by the leading firm. Giving by the bottom-ranked company increased slightly, from $4.3 million in 1982 to $4.5 million in 1983. The median expenditure for the top 75 was $8.2 million in 1983; $7.6 million in 1982; and $4.6 million in 1979.

Social Expenditures

The top 75 donors for the recently introduced measure of social expenditures—the combination of total charitable contributions plus corporate-assistance expenditures—appear in Table 8B. These 75 companies gave a total of $1.1 billion, constituting 75 percent of the total social expenditures calculated for all 503 survey participants. The median social expenditure for the top companies was $9 million, down slightly from $9.1 million in 1982.

The median ratio of corporate social expenditures to U.S. pretax income was 1.46, with 28 of the 75 companies showing ratios over 2 percent. The median ratio calculated on worldwide income was 1.10, with 19 companies contributing over 2 percent. It is important to note that the measure of corporate social expenditures still remains only an approximation of company activity. Corporate-assistance data have been collected for only two years and many companies either do not yet monitor these categories of expenses or are only able to supply estimates. Of the 75 companies listed in Table 8B, 31 could not be ranked for corporate assistance because of a lack of information—but not necessarily because they do not engage in such programs.

Cash Giving

Table 8B also designates a rank for the size of charitable cash donations. This ranking is obtained by separating the cash portion of charitable contributions from noncash gifts such as company products, securities, and other property. A comparison of a company's rank for total social expenditures with its rank for cash gifts can give an indication of the relative importance of cash and noncash giving for that company. For example, all but 5 of the top 25 companies with large social expenditures also ranked in the top 25 for cash donations. On the other hand, the ranks for cash giving of 11 of the 75 top donors are well below the 200th company, indicating that significant amounts of their social expenditures were in forms other than cash.

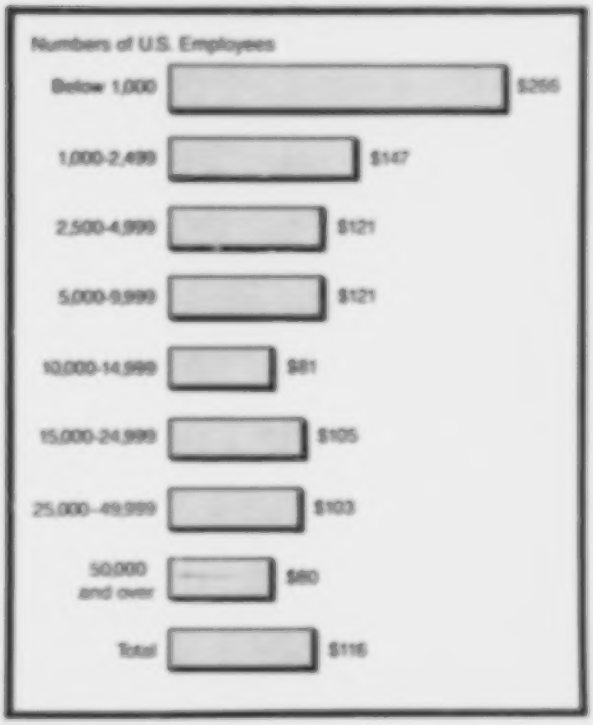
1983 Ratios: Quartiles for Key Groups

Contributions as a percent of pretax income have been calculated and grouped by quartile for survey respondents by size of contributions program, income, assets, and industry class. The tables presenting these data show the 25th, 50th and 75th percentiles for each group. Some companies may wish to use these tables as points of comparison for their own programs, observing both the practices of leading companies and the range of practices within a size category.

Chart 3

Contributions per U.S. Employee, 1983

Median



For example, Tables 9A and 9B present ratios for companies grouped by the dollar value of their contributions expenditures. Companies with the largest programs (over $5 million) account for the highest medians—in both the U.S. and the worldwide tables. Over three-quarters of the companies in this category are manufacturers, almost half of which are companies in the petroleum and gas; electrical machinery and equipment; and chemicals industries. There is a difference of almost three-quarters of a point between the median based on U.S. income of companies with the largest programs (1.70 percent) and those with the smallest programs (0.96 percent). Between 1982 and 1983, the median ratios based on U.S. income rose for companies with programs over $1 million, but fell slightly for those with smaller programs. Medians based on worldwide income fell or remained the same in all size categories.

Companies are grouped by size of income in Tables 10A and 10B. Historically, the companies with the smallest incomes have had the highest medians and the greatest spread between quartiles. 1983 is no exception. The upper quartile for companies with incomes below $5 million is extraordinarily high on both the U.S. and worldwide tables, mainly because a few companies (particularly nonelectrical machinery manufacturers) maintained large contributions budgets despite significant drops in income. Although remaining the highest among all companies in 1983, the median ratio based on U.S. income for companies below $5 million dropped by over one point below the 1982 level. The ratio for companies with incomes between $5 and $9.9 million dropped by three-quarters of a point. There was no pattern in the direction of medians for larger companies, and changes were small. Medians based on worldwide income also changed only slightly except for the smallest companies, where the median was up 1.62 points over 1982.

Tables 12A and 12B, which group companies by asset size, show no strong patterns in the relationship between assets and contributions ratios. The only change of magnitude in medians between 1982 and 1983 occurred in the smallest asset category, where the median based on worldwide income increased by 1.20 points.

Employee Size and Contributions

Companies with fewer than 1,000 employees continued to lead all others in 1983, with a median of $266 in contributions per employee. The median dropped, however, from a high of $295 in 1982. In contrast, the median for the largest companies (over 50,000 employees), while still the smallest, increased 45 percent over the 1982 ratio, from $55 per employee to $80. The median for all companies rose 8 percent to $116 per employee (Chart 3). Medians based on the ratio of contributions to pretax income for companies grouped by number of employees can be found in Tables 13A through 13D.

Overseas Giving

After five years of steady growth, overseas giving reported by survey participants dropped over 13 percent—from $92.3 million in 1982 to $80 million in 1983. A large part of the decrease can be accounted for by substantial reductions by a few companies that historically have made major contributions overseas. Over 150 companies (one third of survey participants) indicated that they made contributions outside the United States, and 100 of these were able to provide a total dollar amount for their overseas giving. The median dollar value reported was $100,000.

Among manufacturers, the greatest number of companies engaged in overseas giving are in the chemicals; electrical machinery and equipment; petroleum and gas; food, beverage and tobacco; and paper industries.

Over three-quarters of all dollars come from the electrical machinery and equipment and petroleum and gas industries, which represent one-fifth of the companies reporting. In all, 76 manufacturers gave $77 million in contributions outside the United States, with a median budget of $145,000. Thirteen companies reported contributions of over $1 million, and one company gave $38 million.

Among nonmanufacturers, banks and insurance companies predominated as overseas givers. A total of $2.9 million was reported by 24 service firms, with a median gift of $27,000. There were no nonmanufacturers reporting over $1 million in overseas contributions.

Chapter 3

A Realignment of the Corporate Contributions Budget

EVER SINCE FEDERAL BUDGET cuts reduced funding to nonprofit organizations, major shifts have been anticipated in the mix of beneficiaries to which corporations make contributions in response to the funding shortfall. Up until 1983, however, it appeared that such shifts were not occurring. But responses to the 1983 survey indicate that corporations have now begun to make some significant changes in how they distribute their contributions dollars among the five major categories of recipients. The data show that firms are moving a greater proportion of funds into *some*—but not all—areas that experienced major reductions in federal support. (See Chart 4.)

Contributions to civic and community organizations jumped to 14.8 percent of all contributions reported, after hovering—for ten years—between 9.1 and 11.7 percent. During the last three years, contributions to this category had remained unchanged at 11.7. In 1983, the median percent of expenditures in this category rose nearly two points, from 8.8 to 10.7, the only one of the four major categories to show an increase. As noted, many of the activities included in the civic and community category were among those faced with sharp reductions in federal support—for example, justice and law, community improvement, and housing.

The two categories of health and human services, and education—although still commanding over two-thirds of all giving—experienced drops in the proportion of total contributions they received. Health and human services organizations have been garnering a steadily decreasing piece of the corporate contributions pie since 1975, when over 41 percent of total giving went to this category. 1983 continued this pattern—despite federal cutbacks to social service agencies. The category received only 28.7 percent of corporate charitable expenditures—a drop of 2.3 points below the 1982 level. Giving to education, as a percent of the total, declined slightly to 39 percent from its four-year high of 40.7 percent in 1982.

Lester M. Salamon, "Nonprofits: The Results Are Coming In," *Foundation News*, July-August 1984.

Contributions to culture and arts organizations remained steady at 11.4 percent of the total, and donations to "other" beneficiaries increased by about 1 point to 6.1 percent. (See box on page 11 for definitions and examples of each category.)

Health and Human Services

By several measures, giving to health and human services organizations was down in 1983. The median percent of total contributions was 38.1 percent, down a full 3 points from 1982. The median percent of contributions for the matched group of companies responding in both 1982 and 1983 was also down nearly 2 points. And the median dollar value of expenditures for the category was $290,000—the highest of the five categories, but significantly below the 1982 median of $329,000. The median percent change in expenditures for the matched group showed an increase, but at 6.6 percent it was the smallest increase of any of the five primary categories.

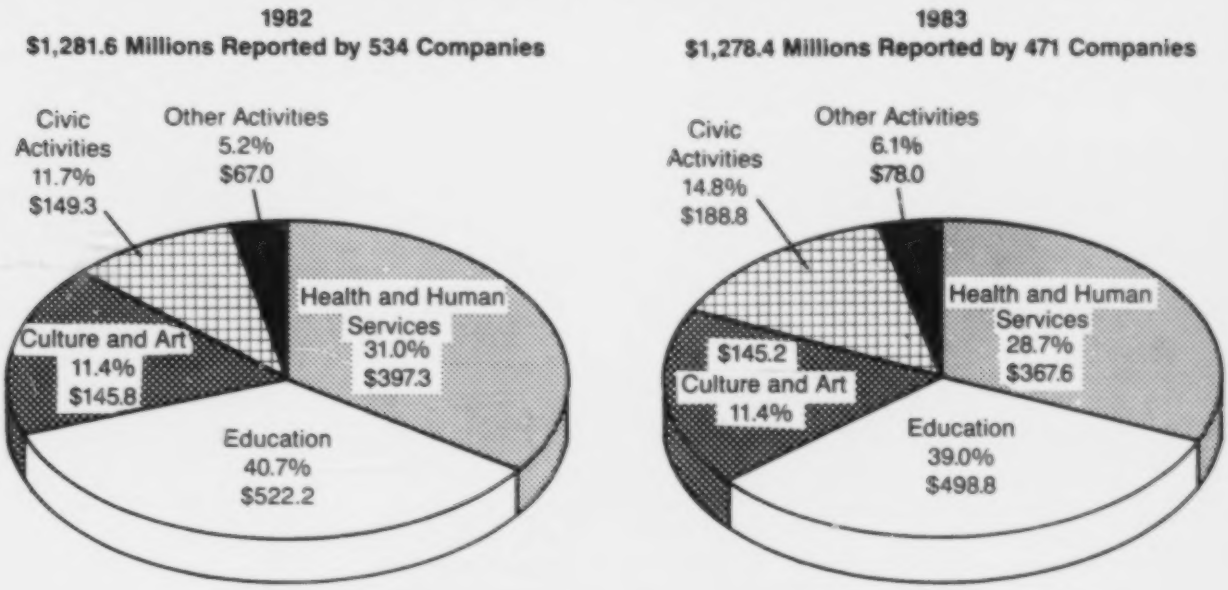
Giving to this category generally exhibits the greatest variability, especially between companies with the largest and the smallest programs and between manufacturers and nonmanufacturers. Companies with programs under $500,000 gave a median of 44 percent of their contributions budgets to health and human service organizations, but those with programs over $5 million gave a median of 27 percent (Table 15). Nonmanufacturers donate proportionately more of their expenditures (37 percent) to health and human services organizations than do manufacturers (26 percent) (Table 17).

The median percent allocated to health and human services (Table 16) is 35 percent for manufacturers and 43 percent for nonmanufacturers. The medians for utilities and companies in the retail and wholesale trade industry represent close to half of their total expenditures. However, the 26-point spread between the upper and lower quartiles for all companies is an indication of how variable giving practices are in this category.

The largest median dollar value of gifts to health and human services organizations came from petroleum and gas

Chart 4

Distribution of the Contributions Dollar, 1982 and 1983



Contributions dollars in millions

The Five Major Categories of Beneficiaries

Health and Human Services

Includes support for national health organizations (such as American Cancer Society, Salk Institute); national human services organizations (such as American Red Cross, National Council on Aging, National Committee for Prevention of Child Abuse); national youth organizations; federated drives such as the United Way; support for hospitals and local health, human service or youth organizations. Among other things, such organizations are concerned with safety, recreation, planned parenthood, drug abuse, and disaster relief.

Education

Includes support for institutions of higher education, precollege educational institutions, state and local educational fund-raising groups, economic education groups, and education-related organizations. Program support for research projects funded from the contributions budget is included; however, support of contractual university research is generally excluded.

Educational programs such as employee tuition-refund plans are excluded when funded out of the personnel, public relations, or other expense budgets.

Culture and the Arts

Includes visual and performing arts, organizations, libraries, museums, cultural centers, arts funds or councils, and the like. Includes support for public radio and television if funded from the contributions budget. Excludes any support funded from expense budgets.

Civic and Community

Includes support for national organizations in public policy research, community improvement (e.g., LISC, Neighborhood Housing Services, OIC), environment and ecology, justice and law, as well as local organizations working in these areas.

Includes local projects such as transportation, housing, law and order, fire prevention, grants to local and state governments, and support of study groups to resolve social problems.

Other

Includes support for religious activities, U.S. groups whose principal objective is aid in other countries, and charitable support for special sports or patriotic events (Olympics, Statue of Liberty).

firms ($1.7 million) and the telecommunications ($1.3 million) industry. As a group, electrical machinery and equipment manufacturers ($48 million) and petroleum and gas companies ($45 million) gave the most among manufacturers; banks were the leaders among nonmanufacturers ($28 million).

Education

Since 1978, companies participating in the Annual Survey have given more to education then to any other category of beneficiary. The $499 million they gave in 1983 amounted to 39 percent of the total contributions reported. Manufacturers, for whom giving to education is traditionally a much higher priority than for nonmanufacturers, donated 43 percent of their total contributions, with electrical machinery and equipment companies giving over 51 percent. Major donors among manufacturers were petroleum and gas ($121 million), electrical machinery and equipment ($85 million), and chemical ($71 million) companies. Gifts to education by nonmanufacturers represented 26 percent of their total contributions. Banks ($20 million), telecommunications ($18 million), and insurance companies ($18 million) gave the most.

The median percent of education expenditures for all companies was 29 percent, down 2 points from 1982. Only three industries showed increases in the median percent of giving to education; the medians for all others declined, some by as much as 9 or 10 points. For companies participating in both 1982 and 1983 surveys, the median was 31 percent, also down nearly 2 points.

Manufacturing companies had a median of 35 percent and nonmanufacturers 24 percent. The median dollar value of contributions to education was $250,000 for all companies. Manufacturers had a substantially higher median of $368,000, with the medians for four industries exceeding $500,000: petroleum and gas ($2.7 million); chemicals ($720,000); pharmaceuticals ($500,000); and transportation equipment ($560,000). The median dollar value for gifts by nonmanufacturers was $160,000. Only one industry—telecommunications—had a median budget in this category of over $500,000.

As the size of a company's contributions program increases, so too does the percentage it donates to education. Companies with programs under $500,000 gave a median of 24 percent, while those over $5 million gave 39 percent.

Culture and the Arts

Only minor changes in giving to culture and arts organizations were reported by survey participants. The percent of contributions allocated to the category stayed the same, and the median percent of expenditures slipped only two-tenths of a point to 8.6 percent. The median dollar amount was up to $71,000 from $68,000 in 1982.

For the matched group of companies that participated in 1982 and 1983, total contributions to the area grew by about 10 percent, with a median percent change of 9 percent (only giving to health and human services showed a smaller median percent change). The median percent of expenditures for the matched group was 9.5 percent, an increase of four-tenths of a point over their 1982 median.

Manufacturers allocate a smaller percentage of their contributions budgets to culture and the arts than do nonmanufacturers—medians for the two sectors were 7.5 percent for the former and 10 percent for the latter. The highest median, however, occurred in a manufacturing industry. The median for printing and publishing companies, traditionally major supporters of culture and arts organizations, jumped 4 points to 18 percent. Industries donating over 10 percent of their expenditures to this category were banking, telecommunications, business services, transportation, transportation equipment and petroleum and gas. There is also a difference in the practices of companies with small programs (a median of 7 percent for programs under $500,000) compared to companies with substantial contributions budgets (a median of 9 percent for programs over $5 million).

Although donations to culture and arts organizations may represent a smaller *percentage* of their contributions budgets, the median dollar value of such donations by manufacturers was $79,000 compare to $62,000 for nonmanufacturers. Petroleum and gas companies led with a median of $830,000—a major increase over the industry's 1982 median of $241,000. Five other industries had median culture and arts budgets over $100,000—telecommunications, transportation equipment, chemicals, business services, and printing and publishing.

In total dollars, manufacturers gave just over $100 million, with the greatest support for arts and culture coming from the petroleum and gas industry ($35 million) and electrical machinery and equipment manufacturers ($17 million). Nonmanufacturers donated $44 million, a quarter of which came from the banking industry.

Civic and Community Activities

As noted above, there was a dramatic increase in giving to civic and community organizations in 1983. Total contributions for the companies reporting in both 1982 and 1983 grew by over 42 percent, with a median percent change of 13 percent. The median expenditure for this core group rose from $93,000 to $123,000, and the median percent of contributions increased by one point to 10.5 percent.

Nine industries showed increases of over three points in their median percent allocated to this category, and three of those increases exceeded six points—rubber and miscellaneous plastic products; business services; and telecommunications. Nonmanufacturers had a median of 11 percent. Telecommunications, business services, and retail and wholesale trades led the sector, with 14 percent of their budgets going to civic and community activities. The median for manufacturers was 10 percent. Petroleum and gas companies, with a median of 15 percent, and rubber and miscel-

laneous plastic products manufacturers, with 14 percent, were the leaders in this group.

The median percent of contributions increased for programs of all sizes between 1982 and 1983, with the biggest gain occurring among the smallest programs. The median for companies with budgets under $500,000 increased from 7.8 to 10.5 percent. The largest programs continue to devote a greater percentage (12.4 percent) of their budgets to this category than do programs of smaller size.

The median dollar value of contributions for civic and community activities for all companies increased by 25 percent to $82,500. Manufacturers gave a median of $109,000 and nonmanufacturers $69,000. Petroleum and gas companies gave a median of $1.2 million. Industries with median contributions over $100,000 were telecommunications ($340,000); chemicals ($245,000); printing and publishing ($173,000); transportation equipment ($152,000); pharmaceuticals ($120,000); business services ($116,000); food, beverage and tobacco ($113,000); and retail and wholesale trades ($110,000).

Several industries committed 20 percent or more of their total contributions budgets to civic and community organizations: retail and wholesale trades (24 percent); transportation (22 percent); chemicals (22 percent); stone, clay and glass (21 percent); and utilities (20 percent). The major donors were petroleum and gas ($48 million); chemicals ($36 million); and insurance ($10 million).

Other Activities

Giving to this category also increased according to several measures. The median percent of expenditures for all companies was up over one point to 2.9 percent. For the group of companies responding in both 1982 and 1983, total giving to other activities increased by 19 percent, with a median percent change of 27 percent. The median dollar value contributed by these companies increased from $31,000 to $43,000.

The median percent of contributions was 3.1 percent for manufacturers and 2.7 percent for nonmanufacturers, with median dollar values of $26,000 and $12,000. The highest median percent was reported by the paper industry (7 percent). The highest medians in terms of dollars were in petroleum and gas ($62,000) and retail and wholesale trades ($60,000). The pharmaceuticals industry, which historically has allocated a large proportion of its budget to this category, was the major donor ($14 million).

Giving to Special Groups

In 1983, for the first time, data were collected on the level of support for four special groups (minorities, women, youth and the elderly) within each of the five categories of recipient organizations. These new items were introduced on the recommendation of a special committee of The Conference Board's Contributions Council.

About 30 percent of the survey participants who provided funding totals for the five categories of beneficiaries were also able to report on the level of donations to specific groups within each category. However, many companies are not yet tracking their grants in this manner. Tables based on the sum of such contributions, therefore, will understate the magnitude of giving to these target groups. Median values, however, are useful in identifying both corporate priorities and the relative importance of one group compared to another.

The 129 companies providing information gave a total of $68 million to these four groups—11 percent of their total contributions expenditures. The program areas receiving the most support were minorities and youth. Of the $68 million total given to all four groups, 50 percent went to programs for minorities; 38 percent went to youth activities; 7 percent went to women's activities; and 5 percent went to the elderly (Table 18). Although more total dollars were given to minorities, gifts to youth activities had both a higher median dollar value ($58,000) and a higher median percent of total contributions (5 percent) than funding to minorities ($55,000 and 4 percent). The medians for women's programs ($8,500 and .7 percent) and the elderly ($6,000 and .3 percent) were considerably lower.

Companies responding to the special groups matrix tended to concentrate their giving to certain target groups within one category. This concentration may indicate that organizations serving the same population have similar agendas and therefore cluster under the same category umbrella. It may also suggest a consensus among corporations about where their dollars would be put to best use in assisting a specific group. A median of 98 percent of total support for the elderly, for example, went to health and human services organizations (Table 19D), reflecting the importance of such programs to the aging. Giving to minorities (Table 19A) was directed mainly to educational programs and organizations (a median of 58 percent) and secondarily to civic and community activities (a median of 27 percent). Grants aimed at youth (Table 19C) were more likely to go to health and human service agencies (a median of 58 percent), and then to educational activities (a median of 34 percent). Funding of programs for women (Table 19B) was much more dispersed—medians of 45 percent for both health and human services and education, and 32 percent for civic and community activities.

The highest median dollar value of expenditures within a category was $35,000 to health and human service organizations for youth, followed by $30,000 to minority education programs. The dollar value of giving to the elderly accounted for the lowest medians in all categories except "other."

Table 1: Corporate Contributions and Corporate Income Before and After Taxes[1]

Year	Contributions: Amount ($ Millions)	Income[3] before Taxes ($ Millions)	As Percent of Income before Taxes	Income[3] after Taxes ($ Millions)	As Percent of Income after Taxes
1936	$ 30	$ 7,900	0.38%	$ 4,900	0.61%
1937	33	7,900	0.42	5,300	0.62
1938	27	4,100	0.65	2,900	0.93
1939	31	7,200	0.43	5,700	0.54
1940	38	10,000	0.38	7,200	0.53
1941	58	17,900	0.32	10,300	0.56
1942	98	21,700	0.45	10,300	0.95
1943	159	25,300	0.63	11,200	1.42
1944	234	24,200	0.97	11,300	2.07
1945	266	19,800	1.34	9,100	2.92
1946	214	24,800	0.86	15,700	1.36
1947	241	31,800	0.76	20,500	1.18
1948	239	35,600	0.67	23,200	1.03
1949	223	29,200	0.76	19,000	1.17
1950	252	42,900	0.59	25,000	1.01
1951	343	44,500	0.77	21,900	1.57
1952	399	39,600	1.01	20,200	1.98
1953	495	41,200	1.20	20,900	2.37
1954	314	38,700	0.81	21,100	1.49
1955	415	49,200	0.84	27,200	1.53
1956	418	49,600	0.84	27,600	1.51
1957	419	48,100	0.87	26,700	1.57
1958	395	41,900	0.94	22,900	1.72
1959	482	52,600	0.92	28,900	1.67
1960	482	49,800	0.97	27,100	1.78
1961	512	49,700	1.03	26,900	1.90
1962	595	55,000	1.08	31,100	1.91
1963	657	59,600	1.10	33,400	1.97
1964	729	66,500	1.10	38,500	1.89
1965	785	77,200	1.02	46,300	1.70
1966	805	83,000	0.97	49,400	1.63
1967	830	79,700	1.04	47,200	1.76
1968	1,005	88,500	1.13	49,400	2.03
1969	1,055	86,700	1.22	47,200	2.24
1970	797	75,400	1.06	41,300	1.93
1971	865	86,600	1.00	49,000	1.76
1972	1,009	100,600	1.00	58,900	1.71
1973	1,174	125,600	0.93	76,600	1.53
1974	1,200	136,700	0.88	85,100	1.41
1975	1,202	132,100	0.91	81,500	1.47
1976	1,487	166,300	0.89	102,500	1.45
1977	1,791	194,700	0.92	122,000	1.47
1978	2,084	229,100	0.91	145,900	1.43
1979	2,288	252,700	0.91	165,100	1.39
1980	2,359	234,600	1.01	149,800	1.57
1981	2,514[2]	221,200	1.14	140,100	1.80
1982	2,800(est.)[2]	165,500	1.69	104,800	2.67
1983	$3,000(est)[2]	$203,200	1.48	$127,400	2.35

[1]Reflects total consolidated corporate income before and after taxes.

[2]From Council for Financial Aid to Education.

[3]The net income figures on this table have been adjusted to coincide with recently updated data issued by the Department of Commerce. Thus, some of the figures in the income columns, and the ratios based upon them, will differ slightly from those published here previously.

Note: Figures in this table reflect contributions and income of *all* U.S. corporations. Figures in all other tables in this report are based solely on responses by survey participants.

Sources: Department of Commerce, Internal Revenue Service.

Table 2: Contributions as a Percent of Pretax Income, Quartiles, 1977 to 1983[1]

	Contributions as a Percent of U.S. Income			Contributions as a Percent of Worldwide Income		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
1977	0.36%	0.67%	1.32%	0.35%	0.61%	1.05%
1978	0.36	0.66	1.20	0.34	0.58	0.98
1979	0.40	0.69	1.15	0.36	0.50	1.00
1980	0.40	0.73	1.34	0.37	0.66	1.16
1981	0.40	0.81	1.47	0.40	0.72	1.23
1982	0.54	1.13	1.85	0.53	0.99	1.62
1983	0.63	1.12	1.97	0.52	0.94	1.65

[1]In each table using medians or quartiles, the data for each group (e.g., an industry class, an asset or income-size group) are placed in rank order from the lowest to the highest value, and divided into quarters. The first quartile is 25 percent of the way from the bottom number in the ranking; the median is the middle value in the ranking; and the third quartile is then 75 percent of the way between the lowest and the highest value. The "total" line on each table provides the quartiles (or median) for all of the companies included in that table.

Table 3: Structure of Corporate Contributions, 1981 to 1983
(millions of dollars)

	1983	1982	1981
Total company contributions	$1,250.7 (484)	$1,116.8 (519)	$1,039.1 (768)
Less: Grants to company foundations	435.7 (159)	367.1 (186)	361.6 (239)
Other company contributions	315.0 (461)	749.7 (494)	677.5 (735)
Plus: Contributions by company foundations	553.0 (270)	531.9 (286)	493.3 (359)
Total corporate contributions	$1,368.0 (503)	$1,281.6 (534)	$1,170.8 (789)

(Numbers in parentheses are counts of non-zero answers.)

Table 4: Relationship of Foundation Payouts to Pay-ins, 1981 to 1983
(millions of dollars)

	1983	1982	1981
Grants to company foundations	$435.7	$367.1	$361.6
Contributions by company foundations	553.0	531.9	493.3
Amount payouts exceeded pay-ins	$117.3	$164.8	$131.7
Percent payouts exceeded pay-ins	26.92%	44.89%	36.42%

Table 5: Flow of Funds into and Out of Company Foundations, 1981 to 1983

	1983		1982		1981	
	Number of Companies	Percent of Total	Number of Companies	Percent of Total	Number of Companies	Percent of Total
Pay-ins equal to payouts	7	3%	8	3%	14	4%
Pay-ins less than payouts	187	69	192	67	232	64
Pay-ins greater than payouts	76	28	86	30	115	32
Total	270	100%	286	100%	361	100%

Table 6: Contributions as a Percent of Pretax Income, 1983—
Companies Grouped by Rate of Giving[1]

Contributions as Percent of Pretax Income	U.S. Pretax Income					
	All Companies	Manufacturing	Banking	Insurance[3]	Utilities and Telecommunication	Other Service
	(Number of Companies)[1]					
0- .24%	28	5	—	2	21	—
.25- .49	45	14	—	3	27	1
.50- .74	39	25	—	—	10	4
.75- .99	56	29	7	5	6	9
1.0-1.49	58	34	13	4	2	5
1.5-1.99	54	30	7	11	3	3
2.0-2.99	39	18	10	7	—	4
3.0-3.99	21	10	5	2	1	3
4.0-4.99	8	5	1	2	—	—
5.0 and over	20	10	2	5	1	2
Total	368	180	45	41	71	31

Contributions as Percent of Pretax Income	Worldwide Pretax Income					
	All Companies	Manufacturing	Banking	Insurance[3]	Utilities and Telecommunication	Other Service
	(Number of Companies)[2]					
0- .24%	32	7	—	3	22	—
.25- .49	65	27	1	3	28	6
.50- .74	70	49	2	1	12	6
.75- .99	76	40	12	5	5	14
1.0-1.49	68	39	15	5	4	5
1.5-1.99	50	28	7	11	2	2
2.0-2.99	44	21	8	9	—	6
3.0-3.99	15	6	5	1	1	2
4.0-4.99	6	2	1	2	1	—
5.0 and over	18	9	2	6	—	1
Total	444	228	53	46	75	42

[1]29 loss companies excluded.
[2]32 loss companies excluded.
[3]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax income of corporations generally.

Table 7A: Contributions as a Percent of U.S. Pretax Income, 1983
Companies Grouped by Industry Class[1]

Industrial Classification	Number of Companies	U.S. Pretax Net Income (Sum) ($ Millions)	Contributions (Sum) ($ Thousands)	U.S. Pretax Net Income (Median) ($ Thousands)	Contributions (Median) ($ Thousands)	Percent of Contributions to U.S. Pretax Net Income (Median)
Chemicals	25	$ 6,892	$ 148,450	$102,500	$1,907	1.65%
Electrical machinery and equipment	28	12,120	161,001	102,332	1,180	1.19
Fabricated metal products	10	1,796	5,329	37,639	259	1.09
Food, beverage and tobacco	25	7,443	84,696	172,309	1,642	0.94
Machinery, nonelectrical	11	736	9,109	79,961	857	1.25
Mining	1	31	237	*	*	*
Paper and like products	12	874	18,936	56,816	734	1.01
Petroleum and gas	15	16,331	222,107	841,000	1,230	1.50
Pharmaceuticals	9	2,354	30,348	214,600	1,780	1.21
Primary metal industries	6	376	12,410	*	*	*
Printing and publishing	7	1,321	13,119	*	*	*
Rubber and miscellaneous plastic products	6	800	5,888	*	*	*
Stone, clay and glass products	7	687	7,127	*	*	*
Textiles and apparel	9	678	9,878	28,422	345	1.81
Transportation equipment	9	9,197	82,168	475,000	6,361	1.05
Total: Manufacturing	180	$61,636	$ 810,803	$ 95,268	$1,042	1.24%
Banking	45	2,819	44,600	23,226	399	1.61
Business services	6	829	7,516	*	*	*
Engineering and construction	2	75	1,092	*	*	*
Finance	4	489	10,460	*	*	*
Insurance[2]	41	2,295	51,887	40,594	505	1.77
Retail and wholesale trade	12	3,106	44,510	56,383	822	1.30
Telecommunications	19	11,671	86,914	457,000	2,342	0.50
Transportation	7	1,914	12,720	*	*	*
Utilities	52	15,021	41,868	151,442	572	0.29
Total: Nonmanufacturing	188	$38,219	$ 301,567	$ 64,174	$ 607	0.99%
Total: All Companies	368	$99,855	$1,112,370	$ 79,831	$ 796	1.12%

[1]Loss companies excluded.

[2]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax net income of corporations generally.

*Industries with less than 8 cases are excluded.

Table 7B: Contributions as a Percent of Worldwide Pretax Income, 1983
Companies Grouped by Industry Class[1]

Industrial Classification	*Number of Companies*	*Worldwide Pretax Net Income (Sum) ($ Millions)*	*Contributions (Sum) ($ Thousands)*	*Worldwide Pretax Net Income (Median) ($ Thousands)*	*Contributions (Median) ($ Thousands)*	*Percent of Contributions to Worldwide Pretax Net Income (Median)*
Chemicals	29	$ 12,235	$ 157,765	$ 166,638	$2,065	1.25%
Electrical machinery and equipment	34	18,790	176,381	108,641	1,180	1.02
Fabricated metal products	10	1,887	5,329	54,690	259	0.90
Food, beverage and tobacco	28	10,681	94,694	266,153	1,990	0.88
Machinery, nonelectrical	15	1 022	11,103	58,782	736	1.25
Mining	1	48	237	*	*	*
Paper and like products	16	1,336	22,137	72,573	793	0.90
Petroleum and gas	20	40,305	257,509	1,491,742	8,670	0.55
Pharmaceuticals	16	4,913	56,928	187,728	1,309	0.96
Primary metal industries	7	429	12,598	*	*	*
Printing and publishing	11	1,894	20,839	200,768	1,287	0.96
Rubber and miscellaneous plastic products	8	1,140	7,702	93,377	694	0.67
Stone, clay and glass products	9	921	13,324	71,873	668	0.97
Textiles and apparel	11	889	11,438	50,193	373	1.38
Transportation equipment	13	12,100	88,441	461,800	2,900	0.69
Total: Manufacturing	228	$108,590	$ 936,425	$ 118,092	$1,068	0.96%
Banking	53	7,224	71,680	29,288	530	1.42
Business services	9	1,344	9,339	165,400	800	0.77
Engineering and construction	2	99	1,092	*	*	*
Finance	6	1,414	17,426	*	*	*
Insurance[2]	46	3,189	61,991	41,499	532	1.74
Retail and wholesale trade	16	4,201	56,187	83,181	839	1.01
Telecommunications	19	12,202	86,915	541,800	2,342	0.50
Transportation	9	1,998	13,069	59,554	563	0.79
Utilities	56	16,687	48,186	183,711	611	0.30
Total: Nonmanufacturing	216	$ 48,358	$ 365,885	$ 82,720	$ 702	0.92%
Total: All Companies	444	$156,948	$1,302,310	$ 98,182	$ 869	0.94%

[1]Loss companies excluded.

[2]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax net income of corporations generally.

*Industries with less than 8 cases are excluded.

Table 8A: Charitable Contributions of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1983

Company Rank	Contributions[1] (dollars)	U.S. Pretax Net Income[2] ($ Thousands)	Contributions as Percent of U.S. Pretax Net Income	Worldwide Pretax Net Income[2] ($ Thousands)	Contributions as Percent of Worldwide Pretax Net Income
1	$63,356,647	$ 8,900,000	0.71%	$ 8,900,000	0.71%
2	59,047,000	6,100,000	0.97	9,900,000	0.59
3	52,264,000	3,100,000	1.72	9,700,000	0.54
4	46,377,606	2,500,000	1.83	2,700,000	1.74
5	40,100,000	5,300,000	0.76	6,000,000	0.67
6	35,400,000	900,000	3.96	3,400,000	1.04
7	31,174,819	800,000	3.80	1,100,000	2.80
8	27,008,600	1,200,000	2.17	2,900,000	0.92
9	25,783,403	2,400,000	1.09	3,000,000	0.86
10	22,424,300	1,200,000	1.85	1,500,000	1.52
11	19,972,386	1,800,000	1.09	3,400,000	0.59
12	18,200,000	n.a.	n.a.	700,000	2.51
13	17,905,010	1,800,000	0.98	1,900,000	0.95
14	17,551,972	1,200,000	1.50	4,400,000	0.39
15	16,490,002	2,700,000	0.62	2,700,000	0.62
16	15,348,620	n.a.	n.a.	2,800,000	0.56
17	15,086,265	600,000	2.34	700,000	2.07
18	13,679,481	1,000,000	1.36	1,000,000	1.34
19	13,098,659	500,000	2.93	500,000	2.93
20	13,015,437	800,000	1.55	2,300,000	0.57
21	12,825,000	1,400,000	0.92	1,600,000	0.83
22	12,300,000	600,000	2.07	800,000	1.47
23	11,618,750	1,500,000	0.79	1,600,000	0.73
24	10,702,580	50,000	21.93	400,000	2.70
25	10,512,401	n.a.	n.a.	*	*
26	10,361,754	1,500,000	0.70	1,600,000	0.65
27	10,333,863	300,000	3.58	400,000	2.51
28	10,038,000	600,000	1.67	900,000	1.17
29	9,727,099	n.a.	n.a.	500,000	1.93
30	9,711,251	400,000	2.32	600,000	1.70
31	9,602,432	1,500,000	0.63	1,900,000	0.51
32	9,300,000	100,000	6.94	500,000	1.98
33	9,179,580	n.a.	n.a.	2,400,000	0.39
34	9,055,875	100,000	6.16	200,000	5.85
35	9,018,500	200,000	3.94	400,000	2.24
36	8,998,000	500,000	1.97	900,000	1.05
37	8,946,746	300,000	3.09	300,000	3.02
38	8,200,000	n.a.	n.a.	800,000	1.04
39	8,160,000	n.a.	n.a.	2,000,000	0.43
40	8,098,297	200,000	3.52	200,000	3.52
41	7,818,214	300,000	3.00	300,000	3.00
42	7,680,000	500,000	1.58	700,000	1.11
43	7,616,572	600,000	1.21	800,000	1.01
44	7,460,000	600,000	1.15	1,600,000	0.46
45	7,372,113	n.a.	n.a.	500,000	1.63
46	7,339,745	200,000	3.09	300,000	2.80
47	7,308,357	200,000	4.49	300,000	2.32
48	7,287,951	400,000	1.98	400,000	1.78
49	7,203,000	600,000	1.15	700,000	1.04
50	7,176,383	500,000	1.39	600,000	1.25
51	7,102,000	400,000	1.97	400,000	1.81
52	6,894,500	n.a.	n.a.	500,000	1.29
53	6,888,966	500,000	1.37	700,000	1.00
54	6,788,840	300,000	1.84	1,100,000	0.61
55	6,648,657	400,000	1.58	1,000,000	0.67
56	6,496,238	800,000	0.83	1,000,000	0.62
57	6,360,807	300,000	2.29	400,000	1.74
58	6,171,390	*	*	n.a.	n.a.
59	5,953,675	n.a.	n.a.	700,000	0.86
60	5,806,991	n.a.	n.a.	400,000	1.61

Table 8A: Charitable Contributions of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1983 (continued)

Company Rank	Contributions[1] (dollars)	U.S. Pretax Income[2] ($ Thousands)	Contributions as Percent of U.S. Pretax Net Income	Worldwide Pretax Net Income[2] ($ Thousands)	Contributions as Percent of Worldwide Pretax Net Income
61	5,454,373	900,000	0.64	1,100,000	0.51
62	5,397,500	700,000	0.79	700,000	0.79
63	5,318,226	n.a.	n.a.	n.a.	n.a.
64	5,264,830	400,000	1.46	500,000	1.01
65	5,215,150	300,000	1.68	400,000	1.38
66	5,209,585	40,000	14.02	200,000	2.30
67	5,200,000	200,000	2.62	400,000	1.33
68	5,166,351	600,000	0.94	600,000	0.94
69	5,111,587	300,000	1.90	300,000	1.83
70	4,999,300	500,000	1.05	500,000	1.05
71	4,938,364	n.a.	n.a.	300,000	1.63
72	4,937,799	400,000	1.23	400,000	1.16
73	4,746,436	200,000	2.97	700,000	0.73
74	4,742,140	n.a.	n.a.	500,000	0.92
75	4,499,590	100,000	8.16	100,000	8.16

[1]Direct giving and company foundation pay-outs included; grants made to and retained by company foundations are excluded.

[2]Domestic and worldwide pretax income rounded, percentages actual.

*Company showed loss.

n.a. = Not available.

Table 8B: Corporate Social Expenditure of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1983

Company Rank	Total Corporate Social Expenditure[1]	Corporate Social Expenditure As A Percent of U.S. Pretax Income	Corporate Social Expenditure As A Percent of Worldwide Pretax Income	Rank for Charitable[2] Cash Only	Rank for Corporate Assistance[3] Only
1	$82,547,000	1.35	0.83	1	1
2	67,234,487	9.97	9.97	5	12
3	58,377,337	1.92	0.60	2	5
4	56,827,298	2.24	2.13	3	4
5	40,100,000	0.76	0.67	4	n.a.
6	36,300,000	4.06	1.06	9	40
7	31,174,819	3.80	2.80	46	322
8	28,624,732	2.44	0.64	11	3
9	28,296,263	2.26	0.97	8	30
10	25,783,403	1.09	0.86	6	n.a.
11	23,478,863	6.14	5.71	86	2
12	23,061,386	1.25	0.68	12	15
13	22,424,300	1.85	1.52	7	n.a.
14	21,239,155	n.a.	0.75	14	6
15	18,229,410	2.17	0.86	49	8
16	18,200,000	n.a.	2.51	29	n.a.
17	17,905,010	0.98	0.95	10	n.a.
18	16,490,002	0.62	0.62	13	n.a.
19	15,296,265	2.38	2.10	61	64
20	15,292,203	1.04	0.96	22	9
21	13,700,000	2.31	1.64	18	26
22	13,679,481	1.36	1.34	15	n.a.
23	13,653,552	3.05	3.05	16	55
24	12,963,750	0.89	0.81	19	29
25	12,944,854	26.53	3.27	20	18
26	12,855,391	n.a.	2.55	24	14
27	12,825,000	0.92	0.83	17	n.a.
28	11,230,705	4.73	4.28	38	11
29	11,224,942	0.85	0.85	23	28
30	11,096,795	0.73	0.59	26	25
31	10,793,000	1.80	1.26	25	45
32	10,512,401	n.a.	*	21	n.a.
33	10,304,251	2.46	1.81	32	53
34	10,103,414	6.88	6.52	31	32
35	9,300,000	6.94	1.98	27	n.a.
36	9,179,580	n.a.	0.39	28	n.a.
37	9,088,297	3.95	3.95	35	36
38	9,018,500	3.94	2.24	45	n.a.
39	8,999,030	1.97	1.05	30	208
40	8,946,746	3.09	3.02	480	n.a.
41	8,693,350	n.a.	0.45	33	56
42	8,327,659	15.11	15.11	63	13
43	8,200,000	n.a.	1.04	34	n.a.
44	8,196,403	n.a.	1.81	37	43
45	7,846,877	n.a.	1.14	50	21
46	7,827,100	2.13	0.71	41	33
47	7,818,214	3.00	3.00	83	n.a.
48	7,768,000	1.20	0.48	36	72
49	7,680,000	1.58	1.11	52	n.a.
50	7,634,899	1.21	1.01	58	162
51	7,308,357	4.49	2.32	499	n.a.
52	7,287,951	1.98	1.78	42	n.a.
53	7,203,000	1.15	1.04	39	n.a.
54	7,198,004	0.47	0.47	40	n.a.
55	7,176,383	1.39	1.25	109	n.a.
56	7,102,000	1.97	1.81	462	n.a.
57	7,058,146	1.98	1.25	448	10

Table 8B: Corporate Social Expenditure of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1983 (continued)

Company Rank	Total Corporate Social Expenditure[1]	Corporate Social Expenditure As A Percent of U.S. Pretax Income	Corporate Social Expenditure As A Percent of Worldwide Pretax Income	Rank for Charitable[2] Cash Only	Rank for Corporate Assistance[3] Only
58	6,925,238	0.89	0.67	47	63
59	6,894,500	n.a.	1.29	498	n.a.
60	6,886,966	1.37	1.00	44	n.a.
61	6,777,799	1.61	0.68	43	100
62	6,737,611	2.17	1.79	456	24
63	6,423,766	*	n.a.	48	79
64	6,376,368	2.30	1.75	485	170
65	5,876,991	n.a.	1.63	51	124
66	5,865,000	0.54	0.54	463	38
67	5,695,170	2.24	2.24	287	7
68	5,454,373	0.64	0.51	64	n.a.
69	5,397,500	0.79	0.79	53	n.a.
70	5,318,226	n.a.	n.a.	62	n.a.
71	5,264,830	1.46	1.01	476	n.a.
72	5,202,300	1.10	1.10	57	88
73	5,200,585	14.02	2.30	203	n.a.
74	5,200,000	2.82	1.33	54	n.a.
75	5,166,351	0.84	0.84	55	n.a.

[1]Corporate Social Expenditure is the sum of charitable contributions and related corporate assistance expenditures. The latter was collected for the first time in 1982. Many corporations have not yet begun to track corporate assistance expenditures or are only able to provide rough estimates. These data are a useful beginning and suggest an order of magnitude. However they should be used with caution. It will take several years of refinement to bring precision to this measurement effort.

[2]Charitable contributions consist of cash, securities, company product and other property (i.e., land, equipment, etc.). This figure reflects only the cash portion of charitable giving. Total charitable contributions appear in Table 8A.

[3]Corporate assistance expenditures are not taken by a company as a charitable deduction. The six elements that define corporate assistance for this survey are listed in Chapter 1.

*Company showed loss.

n.a. – Not available.

Table 9A: Contributions as a Percent of U.S. Pretax Income, 1983 —
Companies Grouped by Dollar Size of Program

Program Size	Number of Companies	Lower Quartile	Median	Upper Quartile
Under $500,000	135	0.47%	0.96%	2.00%
$500,000 to $1 million	75	0.66	1.09	1.69
$1 million to $5 million	100	0.61	1.01	1.85
$5 million and over	58	1.06	1.70	2.94
All Groups	368	0.63	1.12	1.97

Table 9B: Contributions as a Percent of Worldwide Pretax Income, 1983—
Companies Grouped by Dollar Size of Program

Program Size	Number of Companies	Lower Quartile	Median	Upper Quartile
Under $500,000	155	0.45%	0.92%	1.78%
$500,000 to $1 million	88	0.48	0.95	1.50
$1 million to $5 million	132	0.54	0.85	1.57
$5 million and over	69	0.67	1.11	1.95
All Groups	444	0.52	0.94	1.65

Table 10A: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1983
Companies Grouped by Size of U.S. Income

U.S. Pretax Net Income	*Number of Companies*	*Contributions' Ratios*[1]		
		Lower Quartile	**Median**	*Upper Quartile*[2]
Below $5 million	11	3.71%	**5.58%**	41.16%
$5-9.9 million	19	1.90	**2.28**	3.50
$10-24.9 million	52	0.91	**1.62**	2.86
$25-49.9 million	51	0.91	**1.33**	2.03
$50-99.9 million	73	0.49	**0.96**	1.60
$100-249.9 million	58	0.48	**0.83**	1.67
$250-499.9 million	52	0.37	**0.85**	1.58
$500-999.9 million	28	0.33	**0.81**	1.51
$1 billion and over	24	0.46	**0.78**	1.29
All Income Groups	**368**	**0.63**	**1.12**	**1.97**

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 10B: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1983
Companies Grouped by Size of Worldwide Income

Worldwide Pretax Net Income	*Number of Companies*	*Contributions' Ratios*[1]		
		Lower Quartile	**Median**	*Upper Quartile*[2]
Below $5 million	12	4.04%	**8.46%**	57.91%
$5-9.9 million	19	1.90	**2.72**	3.50
$10-24.9 million	58	0.91	**1.62**	2.52
$25-49.9 million	49	0.70	**0.98**	1.68
$50-99.9 million	85	0.48	**0.95**	1.48
$100-249.9 million	81	0.49	**0.80**	1.26
$250-499.9 million	64	0.36	**0.72**	1.61
$500-999.9 million	42	0.32	**0.76**	1.06
$1 billion and over	34	0.45	**0.59**	0.84
All Income Groups	**444**	**0.52**	**0.94**	**1.65**

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 11A: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1983
Companies Grouped by Industry Class (with at least ten cases in each)

Industrial Classification	Number of Companies	Contributions Ratios[1]		
		Lower Quartile	Median	Upper Quartile[2]
Chemicals	25	1.34%	1.65%	2.68%
Electrical machinery and equipment	28	0.71	1.19	3.23
Fabricated metal products	10	0.96	1.09	1.69
Food, beverage and tobacco	25	0.71	0.94	1.91
Machinery, nonelectrical	11	0.35	1.25	12.41
Paper and like products	12	0.51	1.01	2.82
Petroleum and gas	15	0.83	1.50	1.83
Banking	45	1.10	1.61	2.74
Insurance	41	1.02	1.77	2.95
Retail and wholesale trade	12	0.79	1.30	2.91
Telecommunications	19	0.33	0.50	0.62
Utilities	52	0.19	0.29	0.52

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 11B: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1983
Companies Grouped by Industry Class (with at least ten cases in each)

Industrial Classification	Number of Companies	Contributions Ratios[1]		
		Lower Quartile	Median	Upper Quartile[2]
Chemicals	29	0.82%	1.25%	1.66%
Electrical machinery and equipment	34	0.68	1.02	2.00
Fabricated metal products	10	0.77	0.90	1.54
Food, beverage and tobacco	28	0.59	0.88	1.62
Machinery, nonelectrical	15	0.77	1.25	2.72
Paper and like products	16	0.68	0.90	1.70
Petroleum and gas	20	0.40	0.55	0.68
Pharmaceuticals	16	0.65	0.96	1.11
Printing and publishing	11	0.62	0.96	1.14
Textiles and apparel	11	0.67	1.38	1.99
Transportation equipment	13	0.54	0.69	1.43
Banking	53	0.95	1.42	2.27
Insurance	46	0.97	1.74	2.89
Retail and wholesale trade	16	0.79	1.01	2.84
Telecommunications	19	0.33	0.50	0.62
Utilities	56	0.19	0.30	0.50

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 12A: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1983
Companies Grouped by Size of U.S. Assets

Assets	Number of Companies	Contributions' Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Below $100 million	6	0.64%	2.85%	6.35%
$100-199 million	20	0.72	1.68	3.43
$200-299 million	17	0.77	1.28	2.35
$300-499 million	31	0.55	1.08	1.78
$500-999 million	48	0.50	0.81	1.48
$1-1.9 billion	63	0.70	1.25	1.77
$2-2.9 billion	42	0.45	1.19	2.17
$3-3.9 billion	24	0.68	1.39	2.99
$4-4.9 billion	11	0.27	0.79	1.00
$5-9.9 billion	47	0.34	1.36	1.85
$10 billion and over	36	0.62	1.07	2.08
All Asset Groups	**345**	**0.61**	**1.19**	**1.97**

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 12B: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1983
Companies Grouped by Size of Worldwide Assets

Assets	Number of Companies	Contributions' Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Below $100 million	6	0.69%	2.85%	6.35%
$100-199 million	23	0.71	1.07	2.72
$200-299 million	24	0.70	0.98	2.24
$300-499 million	36	0.65	0.94	1.53
$500-999 million	57	0.49	0.94	1.42
$1-1.9 billion	71	0.50	0.91	1.61
$2-2.9 billion	51	0.49	1.02	1.90
$3-3.9 billion	32	0.52	0.97	1.74
$4-4.9 billion	23	0.46	1.00	1.88
$5-9.9 billion	61	0.32	1.04	1.63
$10 billion and over	59	0.57	0.82	1.47
All Asset Groups	**443**	**0.52**	**0.96**	**1.65**

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 13A: Contributions by Manufacturing Companies as a Percent of U.S. Pretax Income, 1983— Companies Grouped by Number of U.S. Employees

Company Size by Number of U.S. Employees	Number of Companies	Contributions as Percent of U.S. Income	
		Sum Divided by Sum	Median
Below 1,000	18	0.23%	1.53%
1,000- 2,499	64	0.90	1.18
2,500- 4,999	53	0.75	1.00
5,000- 9,999	59	0.82	1.10
10,000-14,999	22	0.70	0.74
15,000-24,999	35	0.81	0.71
25,000-49,999	35	1.10	1.01
50,000 and over	31	1.22	1.23
Total	317	1.03	1.09

Table 13B: Contributions by Manufacturing Companies as a Percent of Worldwide Pretax Income, 1983— Companies Grouped by Number of Worldwide Employees

Company Size by Number of Worldwide Employees	Number of Companies	Contributions as Percent of Worldwide Income	
		Sum Divided by Sum	Median
Below 1,000	17	0.22%	1.52%
1,000- 2,499	63	0.89	1.02
2,500- 4,999	64	0.71	0.95
5,000- 9,999	73	0.63	0.96
10,000-14,999	41	0.65	0.77
15,000-24,999	46	0.65	0.71
25,000-49,999	58	0.92	0.89
50,000 and over	66	0.86	1.01
Total	428	0.82	0.95

Table 13C: Contributions by Nonmanufacturing Companies as a Percent of U.S. Pretax Income, 1983—
Companies Grouped by Number of U.S. Employees

Company Size by Number of U.S. Employees	Number	Sum Divided by Sum: All Companies	Banking	Insurance[1]	Utilities and Telecommun.	Other Service	Median: All Companies	Banking	Insurance[1]	Utilities and Telecommun.	Other Service
Below 1,000	14	1.38%	1.49%	2.49%	0.55%	—	1.53	*	*	*	*
1,000- 2,499	44	0.80	1.72	1.00	0.31	4.44%	1.17	1.73%	1.77%	0.25%	*
2,500- 4,999	34	0.74	1.70	1.15	0.48	1.10	0.96	*	1.32	0.43	*
5,000- 9,999	30	0.60	1.34	1.67	0.29	1.81	0.98	*	1.64	0.28	*
10,000-14,999	9	0.44	—	1.02	0.33	—	0.33	*	*	*	*
15,000 and over	38	0.74	1.56	5.51	0.46	1.25	0.71	*	*	0.34	0.89%
Total	169	0.70	1.57	2.17	0.42	1.30	0.95	1.61	1.71	0.33	1.25

[1]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax income of corporations generally.

*Industries with fewer than 8 cases are excluded.

Table 13D: Contributions by Nonmanufacturing Companies as a Percent of Worldwide Pretax Income, 1983—
Companies Grouped by Number of Worldwide Employees

Company Size by Number of Worldwide Employees	Number	Sum Divided by Sum: All Companies	Banking	Insurance[1]	Utilities and Telecommun.	Other Service	Median: All Companies	Banking	Insurance[1]	Utilities and Telecommun.	Other Service
Below 1,000	14	1.38%	1.49%	2.48%	0.55%	—	1.53	*	*	*	*
1,000- 2,499	44	0.80	1.72	1.07	0.31	5.05%	1.17	1.73%	1.80%	0.25%	*
2,500- 4,999	40	0.77	1.90	0.82	0.47	1.00	1.00	1.80	0.95	0.44	0.96%
5,000- 9,999	35	0.57	1.33	1.67	0.29	1.02	0.95	*	1.64	0.29	*
10,000-14,999	20	0.56	0.84	1.02	0.33	0.48	0.52	*	*	0.30	*
15,000 and over	53	0.78	0.88	3.36	0.46	1.10	0.79	*	*	0.45	0.89
Total	206	0.73	0.99	1.87	0.41	1.10	0.92	1.36	1.71	0.33	0.92

[1]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax income of corporations generally.

*Industries with fewer than 8 cases are excluded.

Table 14: Comparison of Corporate Contributions, 1983 and 1982—
304 Companies Reporting in Both Years

Beneficiary	1983: Median Contributions Expenditure	1983: Contributions to Beneficiary as Percent of Total Contributions (Median)	1982: Median Contributions Expenditure	1982: Contributions to Beneficiary as Percent of Total Contributions (Median)	Median Percent Change 1982-1983
Health and human services	$ 434,568	37.5%	$ 411,466	39.3%	6.6%
Education	346,684	30.7	321,789	32.3	11.4
Culture and art	113,855	9.5	96,040	9.1	9.0
Civic and community activities	123,263	10.5	93,113	9.5	12.9
Other	43,000	3.6	31,419	2.8	26.9
Total	$1,099,267	a	$1,054,485	a	11.5

[a]Since subcategory percentages are medians rather than sums, they do not add to 100 percent.

Table 15: Beneficiaries of Company Support, 1983—
Quartiles for Companies Grouped by Dollar Size of Program[1]

Program Size	Number of Companies	Health and Human Services			Education			Culture and Art		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Less than $500,000	174	30.0%	44.2%	56.6%	17.2%	23.7%	33.6%	3.4%	7.3%	12.1%
$500,000 to $1 million	91	30.3	42.3	53.9	23.8	29.8	39.0	4.4	8.1	13.0
$1 million to $5 million	140	24.2	35.0	45.5	22.3	31.4	43.6	5.9	9.6	14.8
$5 million and over	66	18.7	27.2	35.7	31.7	38.8	46.6	6.1	9.3	14.8
All Companies	471	25.0	36.1	51.0	20.8	29.2	40.5	4.8	8.6	13.4

[1]For an explanation of quartiles see Table 2.

Table 16: Beneficiaries of Company Support, 1983—Quartiles for Companies Grouped by Industry Class[1]

Industrial Classification	Number of Companies	Health and Human Services			Education		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Chemicals	32	24.1%	29.0%	34.9%	31.7%	40.6%	50.3%
Electrical machinery	36	23.2	36.9	52.8	25.2	40.0	56.1
Fabricated metals	11	33.2	35.6	57.3	28.6	33.6	39.2
Food, beverage and tobacco	26	30.1	37.0	46.4	21.5	29.0	37.9
Machinery, nonelectrical	18	27.4	37.6	49.8	26.1	31.1	42.1
Mining	3	*	*	*	*	*	*
Paper	17	27.1	34.1	48.1	24.0	29.7	37.5
Petroleum and gas	20	12.5	19.5	29.8	38.9	45.9	56.5
Pharmaceuticals	17	23.5	38.9	45.1	26.4	36.4	48.6
Primary metals	16	23.0	35.0	54.4	31.8	40.4	55.7
Printing and publishing	13	12.0	38.0	44.2	19.2	29.0	42.2
Rubber and miscellaneous plastic products	7	*	*	*	*	*	*
Stone, clay and glass products	10	20.0	46.4	64.2	19.1	25.8	31.0
Textiles and apparel	11	23.5	34.3	46.4	21.2	29.8	54.7
Transportation equipment	17	30.4	39.8	51.4	21.9	28.2	41.6
Total: Manufacturing	254*	23.7	34.7	45.6	26.4	35.4	46.4
Banking	55	29.8	45.7	57.8	15.0	21.3	28.8
Business services	10	20.0	33.5	37.7	19.7	28.1	45.8
Engineering and construction	2	*	*	*	*	*	*
Finance	7	*	*	*	*	*	*
Insurance	52	25.9	40.1	52.2	19.4	28.9	35.7
Retail and wholesale trade	14	23.5	48.0	61.3	5.5	11.1	24.2
Telecommunications	16	25.9	45.9	56.8	20.8	26.3	35.3
Transportation	9	24.2	44.8	50.6	15.9	26.5	33.2
Utilities	52	34.3	48.4	56.5	14.9	22.2	31.4
Total: Nonmanufacturing	217*	27.1	42.9	54.7	17.4	23.7	32.1
Total: All Companies	471*	25.0	36.1	51.0	20.8	29.2	40.5

[1]For an explanation of quartiles, see Table 2.
*Totals include all cases, but details omit industries with fewer than 8 cases.

Table 15: Beneficiaries of Company Support, 1983 (continued)

Program Size	Number of Companies	Civic and Community			Other		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Less than $500,000	174	5.0%	10.5%	19.9%	0.7%	3.1%	7.6%
$500,000 to $1 million	91	5.1	9.0	17.6	0.1	1.6	6.4
$1 million to $5 million	140	6.1	11.1	19.0	0.8	2.8	7.2
$5 million and over	66	7.9	12.4	19.5	0.8	3.0	7.2
All Companies	471	5.7	10.7	18.9	0.6	2.9	7.2

Table 16: Beneficiaries of Company Support, 1983 (continued)

Culture and Art			Civic and Community			Other		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
3.9%	8.3%	11.6%	7.9%	12.3%	20.3%	0.0%	2.0%	6.7%
3.0	6.8	9.8	2.0	4.0	11.4	0.7	2.5	7.8
6.0	7.8	12.6	4.9	7.9	13.2	3.0	4.4	6.8
5.4	7.1	14.3	5.7	8.9	13.1	1.2	5.7	11.4
2.6	7.0	9.5	7.4	10.4	19.7	0.8	3.7	7.7
•	•	•	•	•	•	•	•	•
2.8	5.8	10.8	8.3	11.7	23.2	1.9	5.8	14.8
4.1	10.2	15.3	8.0	15.3	19.5	0.1	0.9	3.9
2.9	7.4	11.3	4.6	8.7	15.4	1.7	4.2	14.0
2.8	6.5	9.5	3.7	9.9	17.7	0.3	2.0	4.7
8.6	17.8	23.0	8.3	13.9	23.5	0.0	3.2	12.9
•	•	•	•	•	•	•	•	•
4.1	7.3	12.2	4.4	7.6	30.2	1.6	2.1	4.4
1.1	4.1	9.7	4.9	12.4	25.8	0.7	2.8	12.7
6.4	10.7	16.1	5.2	9.5	15.7	0.6	4.0	5.5
3.8	7.5	12.2	5.2	9.7	17.5	0.7	3.1	7.4
8.8	13.2	17.2	6.7	11.2	19.5	0.7	3.5	6.7
10.8	11.6	15.5	6.2	13.9	32.6	0.3	5.6	14.5
•	•	•	•	•	•	•	•	•
•	•	•	•	•	•	•	•	•
4.2	7.7	14.8	5.1	11.6	20.7	0.7	1.6	3.8
4.5	8.1	13.7	8.1	13.9	20.7	0.6	4.0	8.7
9.8	12.3	16.2	4.2	14.1	19.0	0.0	4.2	9.6
6.6	10.6	16.6	4.5	10.5	14.1	0.0	2.2	10.0
5.0	7.3	9.9	5.9	11.1	25.0	0.3	3.1	6.6
6.0	10.0	15.0	6.0	11.3	20.1	0.4	2.7	7.0
4.8	8.6	13.4	5.7	10.7	18.9	0.6	2.9	7.2

Table 17: Beneficiaries of Company Support, 1983—Companies Grouped by Industry Class (with at least eight cases in each)[1]

Industry Classification	*Number of Companies*	*Total Giving ($ Thousands)*	*Health and Human Services*	*Education*	*Culture and Art*	*Civic and Community*	*Other*
Chemicals	32	$ 163,532	19.9%	43.4%	6.9%	21.9%	7.9%
Electrical machinery	36	165,184	29.1	51.2	10.3	5.4	4.0
Fabricated metals	11	5,764	38.0	34.0	10.8	12.7	4.5
Food, beverage and tobacco	26	86,949	38.1	33.4	13.2	9.8	5.6
Machinery, nonelectrical	18	21,502	36.5	35.0	9.1	13.1	6.3
Mining	3	691	*	*	*	*	*
Paper	17	22,536	38.0	36.1	7.9	12.1	5.9
Petroleum and gas	20	258,467	17.4	46.8	13.4	18.4	4.1
Pharmaceuticals	17	59,924	29.1	31.8	6.7	9.6	22.8
Primary metals	16	35,288	28.4	44.3	9.2	15.8	2.3
Printing and publishing	13	21,892	24.4	32.5	19.8	16.7	6.6
Rubber and miscellaneous plastic	7	7,110	*	*	*	*	*
Stone, clay and glass	10	13,389	25.9	28.9	20.5	20.9	3.8
Textiles and apparel	11	11,241	35.4	33.7	4.6	18.6	7.6
Transportation equipment	17	89,789	34.7	44.4	8.1	8.0	4.8
Total: Manufacturing	254*	$ 963,260	26.1	43.2	10.5	14.0	6.2
Banking	55	73,291	37.9	26.7	15.2	13.0	7.1
Business services	10	10,970	22.2	40.2	13.3	18.9	5.4
Engineering and construction	2	977	*	*	*	*	*
Finance	7	12,203	*	*	*	*	*
Insurance	52	57,291	35.5	30.9	11.9	17.5	4.2
Retail and wholesale trade	14	38,200	41.8	9.7	19.8	24.3	4.4
Telecommunications	16	62,381	37.1	29.4	11.9	15.3	6.4
Transportation	9	13,069	29.9	29.8	14.0	21.9	4.4
Utilities	52	46,774	40.6	24.1	10.2	19.5	5.6
Total: Nonmanufacturing	217*	$ 315,156	36.8	26.3	13.9	17.1	5.8
Total: All Companies	471*	$1,278,416	28.7	39.0	11.4	14.8	6.1

[1]Percentages in each horizontal row add to 100, with slight variations due to rounding.

*Totals include all cases but details omit industries with fewer than 8 cases.

Table 18: Level of Support for Special Groups, 1983

Target Programs	Number of Companies	Dollars Contributed (Sum)	Percent of Total (Sum/Sum)
Minorities	116	$34,241,201	50.1%
Women	84	4,982,474	7.3
Youth	113	26,009,195	38.0
Elderly	72	3,173,375	4.6
Total	129	$68,406,245	100.0%

Table 19A: Level of Support for Minorities, 1983

Beneficiary	Number of Companies	Total Contributions to Target Group (Sum)	Total Contributions to Target Group (Median)	Contributions to Beneficiary as Percent of Total Contributions to Target Group (Median)
Health and human services	66	$ 3,783,036	$14,853	17.6%
Education	104	18,696,376	30,442	58.2
Culture and art	37	1,231,799	13,250	3.3
Civic and community activities	80	9,660,549	21,115	27.2
Other	26	869,441	8,513	10.9
Total	116	$34,241,201	$54,569	a

[a]Since subcategory percentages are medians rather than sums, they do not add to 100 percent.

Table 19B: Level of Support for Women, 1983

Beneficiary	Number of Companies	Total Contributions to Target Group (Sum)	Total Contributions to Target Group (Median)	Contributions to Beneficiary as Percent of Total Contributions to Target Group (Median)
Health and human services	55	$1,362,153	$ 4,200	45.5%
Education	52	1,862,066	10,013	45.1
Culture and art	16	105,750	4,988	6.3
Civic and community activities	50	1,321,050	3,005	31.5
Other	25	331,455	3,725	21.0
Total	84	$4,982,474	$ 8,516	a

[a]Since subcategory percentages are medians rather than sums, they do not add to 100 percent.

Table 19C: Level of Support for Youth, 1983

Beneficiary	Number of Companies	Total Contributions to Target Group (Sum)	Total Contributions to Target Group (Median)	Contributions to Beneficiary as Percent of Total Contributions to Target Group (Median)
Health and human services	103	$13,070,817	$34,915	57.9%
Education	75	9,617,322	20,400	33.8
Culture and art	42	1,483,066	5,504	3.7
Civic and community activities	57	1,489,608	10,200	12.8
Other	23	348,382	2,500	2.9
Total	113	$26,009,195	$57,735	[a]

[a]Since subcategory percentages are medians rather than sums, they do not add to 100 percent.

Table 19D: Level of Support for the Elderly, 1983

Beneficiary	Number of Companies	Total Contributions to Target Group (Sum)	Total Contributions to Target Group (Median)	Contributions to Beneficiary as Percent of Total Contributions to Target Group (Median)[1]
Health and human services	66	$1,983,989	$3,900	98.2%
Education	6	151,050	*	*
Culture and art	12	68,358	2,275	7.2
Civic and community activities	31	925,903	2,000	36.8
Other	10	44,075	2,825	18.4
Total	72	$3,173,375	$6,000	[a]

[a]Since subcategory percentages are medians rather than sums, they do not add to 100 percent.

*Categories with fewer than 8 cases are excluded.

Appendix
Sample and Methodology

SAMPLE SELECTION PROCEDURES and survey design and administration continue to undergo reevaluation and honing.

Sample

The development of the sample for the 1983 *Annual Survey of Corporate Contributions* followed the guidelines established for the 1982 survey. At that time, after several years of screening and assessment, the list of companies invited to participate in the *Annual Survey of Corporate Contributions* was limited to the top 2,000 U.S. firms—an adjustment that reflected aspects of both corporate giving in the United States and the history of participation in the survey itself. Approximately two-thirds of U.S. corporate contributions comes from some 1,800 companies, mostly the nation's major corporations. The companies that have participated in The Conference Board's survey on a regular basis have consistently been among these largest firms, and the data they provide have represented a reasonably accurate picture of contributions practices among leading U.S. corporations. Smaller companies—with modest contributions programs of under $100,000—had also been included in previous survey samples. But it was noted that those smaller companies that did respond to the survey were not doing so on a regular basis, nor were they always able to provide the detailed information requested.

As a result of The Conference Board's analysis of survey respondents, it was decided to drop the smaller companies from the sample and focus on the top U.S. firms. This decision was implemented with the 1982 survey and repeated with the 1983. A comparison of the proportion of companies within each budget size category in both 1982 and 1983 (Table A-1, page 36) indicates a relatively stable distribution, with 43 percent of respondents in both years reporting budgets of greater than $1 million.

Survey Administration

In April of 1984, a two-part questionnaire was sent to 1,800 of the top industrial and service companies. Where the name of the contributions officer was available, the covering letter was addressed to that individual. In the remainder of the cases, the covering letter was addressed to the chief executive officer. A reminder letter was sent to nonrespondents in June, 1984. By the time data processing began, 503 responses to Part 1 and 471 responses to Part 2 had been received.

The first part of the questionnaire was a four-page form consisting of questions relating to company financial data, foundation information, total contributions, cash and noncash giving, and an optional section on corporate assistance expenditures. The form contained a total of 96 variables. The second part of the questionnaire was a one-page program supplement with 37 variables that requested information on the five categories of recipient organizations and the level of support for special target groups.

Respondent Profile

Larger corporations predominate among 1983 survey respondents, as they have in previous years. Manufacturing companies account for 52 percent of participants. Nearly three-quarters of them appear on the *Fortune* 500 list (Table A-4), and 60 percent have worldwide sales of over $1 billion (Table A-2). A majority of the service companies whose size is measured in assets reported worldwide assets of over $25 billion (Table A-3); 60 percent of those measured by sales had worldwide sales of $1 billion or more (Table A-2) and over 50 percent are ranked on the *Fortune* Service 500 list (Table A-5).

Table A-1: Profile of Participating Companies by Size of Contributions Program, 1982 and 1983

Program Size	1983		1982	
	Number	Percent	Number	Percent
Less than $500,000	186	37%	201	38%
$500,000 to $1 million	99	20	103	19
$1 million to $5 million	147	29	166	31
$5 million and over	71	14	64	12
Total	503	100%	534	100%

Table A-2: Survey Participants—
Grouped by Worldwide Sales, 1983

Worldwide Sales	Manufacturing Companies		Selected Nonmanufacturing Companies[2]	
	Number	Percent	Number	Percent
Below $250 million	25	10%	6	14%
$250-500 million	33	13	5	11
$500 million-1 billion	43	17	6	14
$1 billion-2.5 billion	57	22	9	20
$2.5 billion-5 billion	45	17	9	20
$5 billion and over	55	21	9	20
Total	258	100%	44	100%

[2]Excludes banks, insurance companies, telecommunications and utilities companies, which are grouped by Assets in Table A-3.

Table A-3: Survey Participants in Banking, Insurance, Telephone, Gas and Electric Utilities,
Grouped by Worldwide Assets, 1983

Worldwide Assets	Banking		Insurance		Telephone, Gas and Electric Utilities	
	Number	Percent	Number	Percent	Number	Percent
Under $500 million	1	2%	5	10%	3	4%
$500 million-1 billion	3	5	8	15	11	15
$1 billion-2.5 billion	17	30	11	21	17	23
$2.5 billion-5 billion	10	18	11	21	17	23
$5 billion-10 billion	9	16	9	17	15	20
$10 billion and over	16	29	9	17	11	15
Total	56	100%	53	100%	74	100%

Table A-4: Comparison of Manufacturing Companies in 1983 Survey with Those in the *Fortune* 500 List — Companies Grouped by *Fortune* Ranking (Based on Total Worldwide Sales)

Company Rank Order		*Number of Survey Respondents*
Number	1- 100	71
	101- 200	43
	201- 300	39
	301- 400	17
	401- 500	24
	Total	194

Table A-5: Comparison of Nonmanufacturing Companies in the 1983 Survey with Those in the *Fortune* Service 500 List — Companies Grouped by Industry Class

Industry Class (Top 500)	*Number of Survey Respondents*
Top 100 diversified service companies (ranked by sales)	15
Top 100 commercial banking companies (ranked by assets)	33
Top 50 life insurance companies (ranked by assets)	24
Top 100 diversified financial companies (ranked by assets)	13
Top 50 retailing companies (ranked by sales)	9
Top 50 transportation companies (ranked by operating revenues)	6
Top 50 Utilities (ranked by assets)	26
Total	126